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SOUTH CAROLINA
TAX COMMISSION

ANNUAL REPORT
1989-1990

Printed Under The Direction Of The
State Budget And Control Board

South Carolina Tax Commission

301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

July 1, 1990

To the Honorable Carroll A. Campbell, Governor, the General Assembly and the Taxpayers of South Carolina:

We are pleased to present the 1989-1990 Annual Report of the South Carolina Tax Commission. It is gratifying to report that this has, again, been a successful year in revenue collections and taxpayer service. The Tax Commission is reaching new heights through our dedication to quality improvements for the benefit of the people of our state. We believe the next decade will be a tremendous period of growth, opportunity and achievement for this agency.

With the continued support of the Governor and the General Assembly, the Tax Commission has been able to achieve great success in furthering our goals of excellence in tax administration.

This report outlines some of the accomplishments of this agency and provides details on revenue collections. We hope that you find the Annual Report informative and useful.

Sincerely,

S. Hunter Howard, Jr., Chairman

A. Crawford Clarkson, Jr., Commissioner

T.R. McConnell, Commissioner

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MISSION STATEMENT

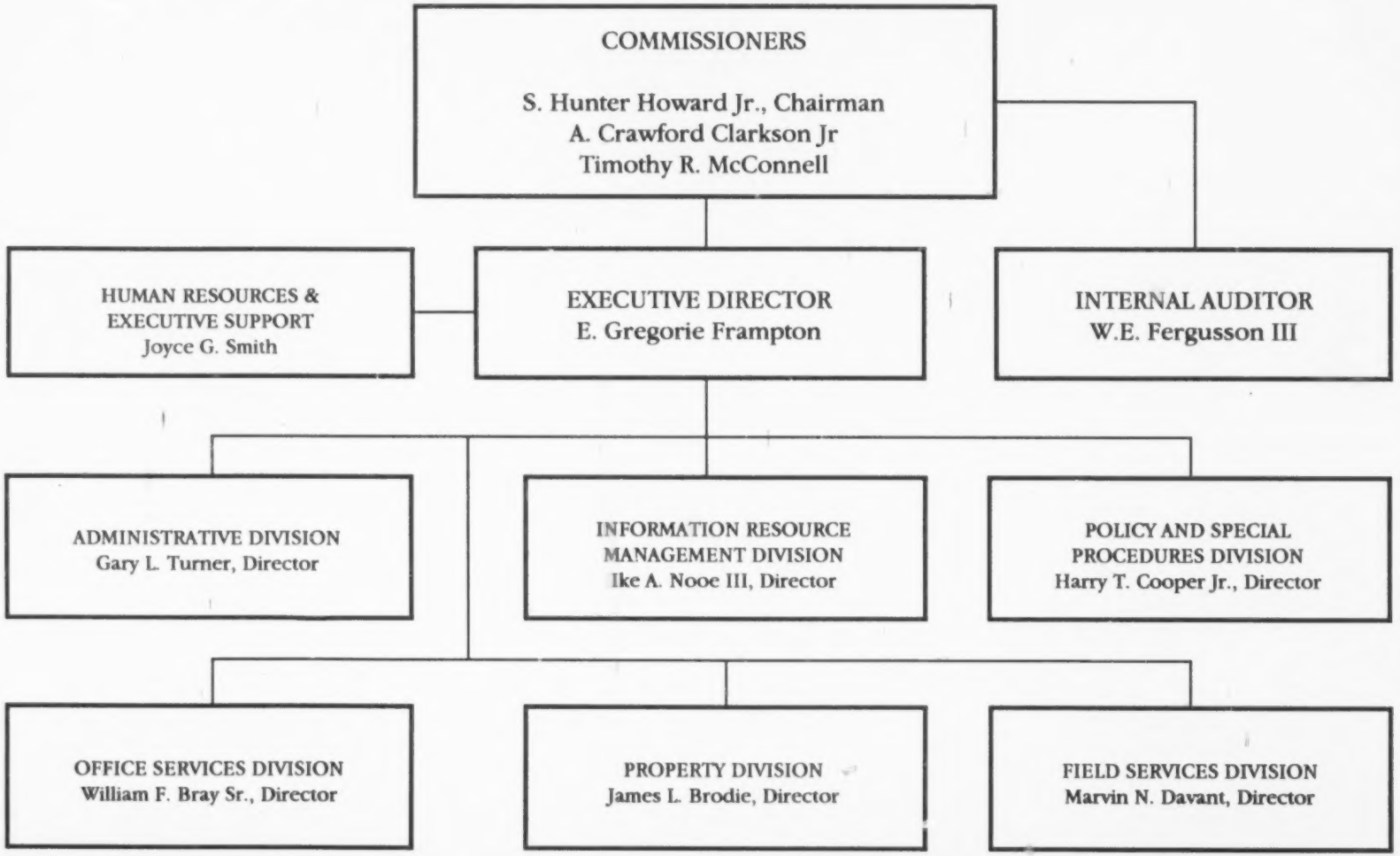
SOUTH CAROLINA TAX COMMISSION

Mission

The mission of the South Carolina Tax Commission is to administer the South Carolina tax laws and to collect taxes due the state in a manner that ensures public confidence in our integrity, effectiveness and fairness. To achieve that mission, we will:

- Encourage and achieve the highest possible degree of voluntary compliance in accordance with the tax law and regulations;
- Recruit, develop and retain a competent staff;
- Assist and advise local government and increase taxpayer awareness and knowledge;
- Maintain a timely and effective information system utilizing state-of-the-art technology;
- Increase effective use of audit and enforcement techniques;
- Continually search for and implement new, more efficient and effective ways of accomplishing our Mission.

SOUTH CAROLINA TAX COMMISSION



HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

Created in 1915 under the authority of Governor Richard I. Manning, the South Carolina Tax Commission's primary purpose was the assessment of property for taxation. In its first several years of operation, only four people—three commissioners and one secretary—were employed at the Tax Commission.

As a result of the depression following World War I and the boll weevil's damaging effects on cotton production, the South Carolina General Assembly was faced with the task of finding ways to increase revenue so as to relieve the farmer's tax burden.

It was 1922 that the first indirect taxes were imposed and the income, inheritance and gasoline taxes came into existence. The Indirect Tax Program was not in place fully until 1940, when the taxing of property was removed from the state confines and turned over to local governments for collection.

Many of the taxes created under the Indirect Tax Program, such as candy, cosmetics, sporting goods and glassware taxes, have been repealed. But others, such as the alcohol, beer, wine and soft drink taxes, still make up a good portion of the state's revenue.

In 1924, the Tax Commission collected $6.6 million from the various taxes and spent $205,000 on operating costs.

During its 75-year history, the Tax Commission has been overseen by 27 different commissioners, appointed to their terms by the various governors in office. Eleven chairmen have served. Commissioners are appointed to six-year terms and may be continuously reappointed. The chairman of today's Tax Commission is S. Hunter Howard Jr.

The first home of the Tax Commission was the seventh floor of the Palmetto Building on Columbia's Main Street. In 1927, the new State Office Building was completed and housed the Tax Commission on the third floor. All state agencies were located in the State Office Building, renamed the John C. Calhoun Building in 1954. Here the Tax Commission remained and eventually took over all six floors, until its move in 1986 to the Columbia Mills Building, its current home.

But no longer is the Tax Commission confined to the state capitol of Columbia. Today, there are eight offices scattered across the state and "foreign" offices located in Atlanta, New York, Dallas, Los Angeles, Chicago and Cleveland.

From its beginning in 1915 with four employees, the Tax Commission has grown to become an employer of more than 800 people.

Today, the Tax Commission administers 32 taxes and collects more than $3 billion annually.

RESPONSIBILITIES OF THE DIVISIONS OF THE SOUTH CAROLINA TAX COMMISSION

EXECUTIVE

Internal Audit Section

- Performs financial and operational audits of Tax Commission divisions and departments at appropriate intervals.
- Performs other special reviews and investigations at the request of the commissioners and management
- Performs continuous review of electronic data processing activities and operations

Personnel Section

- Maintains employee personnel files
- Processes all employee transactions
- Maintains employee annual and sick leave
- Recruits qualified employees
- Maintains effective working relationships among employees
- Manages the Equal Employment Opportunity/ Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employer benefits program
- Mediates employee relations matters

Staff Development and Training Section

- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel
- Develops and implements specific training needs, as required

ADMINISTRATIVE DIVISION

Accounting Section

- Records tax revenue
- Reviews data and analyzes significant changes in tax revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program

Public Information Section

- Develops and manages tax education programs
- Maintains working relationships with the news media
- Coordinates tax workshops
- Publishes the *Revenews* and *The Tax Commission Times* newsletters
- Publishes informational tax brochures for distribution to the public
- Coordinates the Speakers Bureau
- Coordinates free income tax assistance programs
- Publishes manuals and other guides to assist taxpayers in meeting requirements of tax laws

Research Section

- Assists municipalities with gross sales information
- Assists State Development Board with recruitment of industry into the state
- Assists legislature, governor and support groups
- Prepares monthly office and field collection reports

- Maintains organizational charts for agency
- Prepares research studies
- Determines fiscal impact of proposed legislation
- Monitors proposed legislation
- Monitors and projects revenue collections
- Drafts tax legislation
- Drafts and files regulations and conducts hearings on proposed regulations

Service Section

- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency
- Maintains security of the building
- Coordinates employee parking permits

FIELD SERVICES DIVISION

Audit Section

- Performs field audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Provides taxpayer assistance in filing forms, answering questions and supplying forms

Revenue Section

- Collects delinquent taxes owed the state
- Manages the telecollection office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid

INFORMATION RESOURCE MANAGEMENT DIVISION

- Coordinates information technology and directions for the agency
- Performs the major data processing functions of the agency by maintaining taxpayer transactions affecting the collections of taxes
- Maintains master files and delinquent control notifications
- Computer audits sales and individual income tax returns
- Prepares statistical and accounting reports
- Balances refunds
- Maintains security of data processing records
- Manages the print shop, records management and forms design
- Provides microcomputer support for the agency

OFFICE SERVICES DIVISION

Administrative Support Section

- Performs research to clear sales, use and accommodations tax delinquent accounts
- Handles checks returned by the bank unpaid
- Handles correspondence relative to delinquents, assessments, warrants, 10-day notices and orders of revocation
- Audits, summarizes and issues 10-day notices and orders of revocation
- Provides taxpayer assistance and resolves problems pertaining to delinquents, assessments, warrants, 10-day notices and orders of revocation

Corporate Income Section

- Conducts office audits of returns filed by corporations, banks and savings and loan associations
- Conducts compliance and administration dissolution programs
- Provides taxpayer assistance and problem resolution
- Serves as liaison with other state agencies
- Administers four taxes and assessments and refunds associated with those taxes
- Audits and controls consolidation of corporate accounts

Estate, Gift and Abandoned Property Section

- Receives and processes estate and gift tax returns
- Pre-audits returns and issues assessments and refunds
- Conducts office audits of estate and gift tax returns and audit selection for Field Services Division
- Provides taxpayer assistance
- Serves as liaison with the Internal Revenue Service, probate courts and Court Administration
- Issues estate tax closing letters

- Administers Disposition of Unclaimed Property Act
- Receives unclaimed property
- Locates owners of unclaimed funds

Individual Income Office Audit Section

- Conducts office audits of individual income tax returns
- Conducts compliance programs
- Provides taxpayer assistance and reviews taxpayer correspondence
- Processes audit adjustments
- Audits tape match extracts

License and Registration Section

- Registers taxpayers for business taxes
- Issues licenses through the registration process
- Assigns identification numbers to taxpayer accounts
- Manages registration files files by adding or deleting accounts and making updates to name, address, etc.
- Audits closed business accounts

License Office Audit Section

- Administers 20 taxes
- Conducts office audits of tax returns
- Issues notices for overpayment and underpayment of taxes audited
- Reviews claims for refunds and credits
- Provides taxpayer assistance
- Serves as a liaison with other state agencies on certain taxes administered

Error Resolution Section

- Keys on-line corrections to individual income tax returns from error lists produced while returns are processed
- Makes assessments or issues refunds on returns uncleared through computer error system

Records Section

- Provides for storage, maintenance and disposition of tax returns and related documents
- Provides copies of tax returns to taxpayers

Research and Review Section

- Provides technical assistance to other divisions and taxpayers
- Monitors application of tax laws
- Analyzes and prepares impact statements on tax legislation
- Coordinates federal tape match programs
- Studies procedures and conducts management studies for the division
- Coordinates all systems requests to IRM for the division

Revenue Agent Reports (RAR) Section

- Conducts audits of income tax returns based on information provided by the Internal Revenue Service
- Provides security of RARs and information received from the IRS
- Administers the CP2000 RAR federal matching program
- Administers partnership and fiduciary programs
- Handles correspondence and conferences relative to RAR adjustments, partnership and fiduciary returns

Service Section

- Coordinates transfer of refunds for the debt match program
- Handles debt match inquiries including explanation of policies and procedures to state agencies and educational institutions
- Handles refund inquiries and reviews correspondence from taxpayers
- Maintains returned refund checks
- Matches correspondence and payments with outstanding files
- Prepares assessments for the receivables system
- Analyzes and verifies data on tax returns
- Answers technical questions on individual income tax
- Issues individual income tax refunds
- Processes and maintains listings of duplicate returns processed
- Adjusts or corrects individual income tax returns and generated correspondence

Special Projects Section

- Identifies nonfilers of tax returns and underreporting of income tax through the federal magnetic tape match programs
- Identifies areas of potential revenue for audit staff
- Provides taxpayer assistance

Withholding Section

- Administers withholding laws pertaining to filing requirements
- Audits withholding records
- Controls contract, blanket, cash and rental bonds
- Maintains all records pertaining to nonresident seller withholding tax
- Issues withholding and declaration refunds and transfers credits
- Handles all correspondence relative to withholding
- Performs research to clear withholding and declaration delinquent accounts
- Maintains registration database by deleting accounts and updating account information
- Coordinates withholding tax bankruptcy cases with the Attorney General's Office
- Coordinates transfers of withholding refunds through debt-match program
- Handles all civil service annuitant requests for state withholding
- Prepares and processes money on adjustments to assessments and warrants
- Returns incorrect checks to employers
- Provides taxpayer assistance

Error Review Section

- Answers written correspondence from taxayers
- Reviews tax credit listings and makes adjustments
- Examines amended back year returns and makes corrections as needed
- Processes back year returns and keys required adjustments
- Examines receivables and warrants to determine adjustments needed based on correspondence received

Administrative Section

- Provides management support for all sections of the division
- Maintains time cards and prepares paperwork for temporary employees
- Maintains personnel time cards
- Maintains leave records for the entire division
- Prepares daily absentee reports
- Maintains paperwork and records for permanent employees
- Assists with taxpayer inquiries

Microcomputer Section

- Researches, designed, develops, documents and implements compiled dBase systems based on the needs of the division
- Writes documentation and procedures for end users after the development of software systems
- Provides training for all new applications written by the microcomputer section
- Makes modifications and enhancements to already existing systems to meet the changing needs of the division
- Provides technical assistance to division personnel on the use of equipment, software and developed programs
- Designs or assists in the designing of forms, statistical documents, reports and correspondence for the division
- Assesses the needs of the users and advises about selection of equipment and software purchases
- Maintains database files on microcomputers for various taxes and production statistics. Assembles and generates information as required
- Maintains computer equipment for the division

Problems Resolution Section

- Resolves taxpayer complaints
- Assists the commissioners with problems resolution
- Handles "special" amended returns
- Handles problem returns
- Face audits returns and traces misapplied funds

- Coordinates and explains magnetic media filing for taxpayers
- Issues special refunds

Sales Tax Office Audit Section

- Audits sales, use, accommodations, auto and casual excise tax returns with errors
- Provides telephone assistance to taxpayers with inquiries about assessment notices and technical questions
- Corrects sales tax return data on line or by correction document
- Reviews correspondence relating to refunds, credit memos, etc.
- Conducts special audits of sales tax returns
- Serves as a liaison for collection of auto and casual excise tax with state agencies
- Assists other divisions with sales tax problems

Mail Room Section

- Picks up, sorts and delivers mail for the entire agency
- Operates courier services to and from other agencies, etc.
- Delivers mail and mail stamp orders to post office
- Maintains permit mail record book and postage funds
- Oversees destruction of confidentail material

Mail Processing Section

- Opens all incoming mail and removes contents
- Sorts "In Section" mail by contents
- Stamps returns as needed
- Places mail on shelf, boxes mail, delivers mail to Revenue Processing

Tax Return Processing Section

- Processes individual tax returns for current year and back years
- Returns checks to taxpayers
- Verifies information on returns
- Screens refunds and taxable returns
- Numbers returns with refunds and sends to Data Control
- Verifies taxable returns and forwards to Revenue Processing

Revenue Processing Section

- Verifies the information on returns and checks received from the mail room
- Resolves errors on returns and checks
- Handles unidentified checks
- Researches unidentified accounts
- Batches returns, numbers checks and returns, endorses checks, and logs out the batches to Data Control

Data Entry Section

- Captures data from returns
- Verifies data captured to ensure the accuracy of information that has been input
- Transfers data to the mainframe
- Keys both checks and returns for the Deposit System
- Operates the scanner and transfers data scanned to the Tartar System which transfers data to the mainframe for processing

Data Control Section

- Coordinates transfer of batches into and out of Data Entry
- Organizes batches of returns for filing after entry into the system
- Distributes management reports and computer printouts.
- Helps resolve errors from the Data Entry Section
- Makes on-line corrections and verifies that batches run on the Deposit System are balanced
- Balances the Warrant System
- Screens IIT short form returns
- Assigns batch numbers to IIT batches

Microfilm Section

- Microfilms returns and processes the film
- Reads the processed film to insure accuracy
- Sends records to the Department of Archives and History
- Maintains duplicate copies of film sent to the Department of Archives and History

POLICY AND SPECIAL PROCEDURES DIVISION

Tax Policy and Appeals Department

- Works with the legislature through the Tax Study Commission to recodify Title 12 of the *Code of Laws of South Carolina*
- Drafts legislative proposals and comments on proposed tax legislation
- Drafts policy documents in response to technical questions
- Drafts information letters and other tax-related documents
- Makes recommendations concerning tax regulations
- Disseminates policy documents
- Develops procedures for operating the appeals process within the agency
- Develops cooperative agreements with other state revenue departments
- Assists in providing technical training and assistance to the agency's operating divisions, local officials and others as needed

Criminal Investigations Department

- Identifies and investigates tax evasion cases

PROPERTY DIVISION

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
- Appraises and assesses personal property of merchants
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies in all counties
- Makes annual sales appraisal ratio studies in all school districts to be used in computing the Index of Taxpaying Ability
- Computes the Index of Taxpaying Ability for all school districts within the state
- Determines eligibility of property for tax exemption
- Publishes Agricultural Use Value Manual to be used by counties in determining value of agricultural property
- Publishes a Vehicle Guide Manual that is used by county auditors to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles

ACCOMPLISHMENTS OF THE SOUTH CAROLINA TAX COMMISSION 1989 - 1990

EMPLOYEE DEVELOPMENT

Well-informed and well-trained employees are our strongest tool in the efforts to increase voluntary compliance. The Tax Commission placed continued emphasis on training employees for the purpose of providing better service to the taxpayers of this state.

Highlights

- Employees attended 28,229 hours in technical and professional training. This represents an average of 33.4 hours per employee.
- All managers met the 12-hour continuing management education requirement with 80 percent of managers exceeding the minimum.
- The Tax Commission implemented career ladders for tax examiners. Currently 41 percent of all Tax Commission positions are covered by career ladders. We are one of the few state agencies which have established career ladders.
- The wellness program continues to be a strong program for Tax Commission employees. Various health screenings to detect potential health problems and preventive health education programs were conducted during the year. The Tax Commission wellness program serves as a model to other state agencies.
- Quality improvement and customer service training programs have been developed and implemented representing an integral aspect of the Tax Commission's focus on quality.

TAXPAYER RELATIONS

Our service to the taxpayers of South Carolina is reflected in the level of voluntary compliance enjoyed by this agency. We believe that by providing taxpayers with clear, understandable forms and instructions and by offering programs to explain tax procedures, we can further improve voluntary compliance in this state. Taxpayer service will continue to be our primary objective.

Highlights

- The "Taxpayers' Bill of Rights" was successfully implemented and a taxpayer rights advocate was appointed to provide additional assurance to taxpayers that their rights are being protected.
- The Tax Commission received the Federation of Tax Administrators Rothenberg Award for "Outstanding Programs in Taxpayer Service."
- Presentations were made to 89 organizations, associations and taxpayer groups throughout the state as a service of the Speakers Bureau. Workshops were presented to 144 various taxpayer audiences on tax laws and procedures.
- A high school tax educational program was taught to 10,000 students in 200 high schools throughout the state to provide young adults with the skills they will need to meet their tax obligations.
- More than 1 million taxpayers received assistance by telephone and walk-in service at our nine offices.
- Five brochures were published to explain tax laws in clear, easily understandable language.

TECHNOLOGY

Automation has provided the Tax Commission with effective taxpayer assistance and efficient enforcement programs. With the rapid growth enjoyed by our state, the role of technology in tax administration continues to be one of our key strategic operations.

Highlights

- Optical scanning equipment was installed, increasing the speed with which tax returns could be processed. This enabled the Tax Commission to scan 190,000 short form returns and issue those refunds in record time.

- Through the South Carolina Automated Tax System (SCATS), the taxpayer accounting, collecting and billing modules entered their final stages of implementation.
- The Tax Commission entered a program with the Internal Revenue Service to develop the first joint electronic filing system in the nation.
- Plans were initiated for an automated telephone information service for taxpayers, providing for automatic inquiries regarding refund status, electronic funds transfer status and tax information.

COMPLIANCE

Increasing voluntary compliance is the primary goal of the South Carolina Tax Commission. Our state operates on a system which trusts people to pay their fair share of taxes for the services they receive. Increased voluntary compliance ultimately provides for the collection of the most tax dollars at the least cost to the public.

Highlights

- Enforced collections for the year totalled $132.7 million for a 29.03 percent increase over the prior year.
- The agency completed 3,259 field audits.
- The Criminal Investigation Department made three arrests and obtained eight convictions related to tax crimes.
- Recodification of the state tax codes continues, with the sales and use tax bill enacted during the 1990 legislative session of the General Assembly.

ORGANIZATIONAL DEVELOPMENT

The Tax Commission is committed to strengthening the development of the organization. This objective is accomplished by developing an effective management team to lead the organization in structure development and strategic planning, using maximum employee participation and communication.

Highlights

- The Tax Commission celebrated its 75th anniversary on Feb. 15, 1990.
- The Federation of Tax Administrators and Southeastern Association of Tax Administrators held their annual conferences in South Carolina, both hosted by the Tax Commission. More than 1,000 visitors entered our state as a result of the conference.
- Tax Commission employees assisted with the Hurricane Hugo relief effort, giving more than 10,000 hours towards assisting residents in the disaster areas.
- A Quality Improvement Program has been implemented, emphasizing the Tax Commission's commitment to a quality organization. A quality coordinator was appointed and extensive training has begun for top managers.
- A special registration program was instituted for nonresident retailers resulting in 45 new registrations, improving the compliance efforts towards nonresident retailers.
- The Tax Commission assisted the State Development Board by making 100 presentations to prospective industries.

SOUTH CAROLINA TAX COMMISSION
EFFICIENCY AND EFFECTIVENESS MEASURES
1989-90

REVENUE

As the Tax Commission is the principal source of revenue to the state, we view total revenue as the most important measure of our effectiveness.

During the period July 1, 1989 to June 30, 1990, total tax revenues increased approximately $191 million, or 5.5 percent from $3.475 billion to $3.666 billion.

This is reflective of the combined effort of our divisions and the application of all available resources in the accomplishment of our primary mission to administer the tax laws of South Carolina and collect taxes due the state.

ENFORCEMENT COLLECTIONS

Although voluntary compliance remains the principal source of tax revenue to the state, enforcement collection activity is a principal focus of agency resources. Enforcement collection efforts are seen as an important deterrent in support of voluntary compliance.

During the period July 1, 1989 - June 30, 1990, total enforcement collections increased approximately 29 percent, from $102.8 million to $132.6 million.

TAXPAYER ASSISTANCE

We view prompt, effective response to taxpayer concerns and inquiries as a principal factor in sustaining public confidence in the efficacy of state government.

Accordingly, high levels of leadership emphasis and technical expertise have been brought to bear on these areas. Our results for FY90 clearly indicate the progress which has resulted.

In the Office Services Division, for example, 442,000 telephone inquiries were successfully handled, representing a 10 percent increase from the previous fiscal year. Also, 4,347 taxpayers were assisted in office interviews, almost twice the number assisted in FY89.

In the Field Services Division, about 174,000 taxpayers were directly assisted by conferees on a walk-in basis, while about 320,000 telephone inquiries were satisfactorily resolved.

These statistics are evidential of the success of our efforts to assure high quality of taxpayer service.

REFUNDS ISSUED

Timely and accurate refunds are a salient feature of our operation. This activity is critical to taxpayer satisfaction, equity in the enforcement of tax laws and correct measurement of revenues. This agency's resources are highly focused on this area, particularly during the peak season for issuance of individual income tax refunds.

Total individual income refunds issued during FY90 amounted to about $396 million, up 9 percent from the preceding fiscal year.

About 1.182 million individual income refunds were issued, representing a 3.8 percent increase over the number issued in FY89.

RETURNS PROCESSED

Prompt and efficient handling of tax returns is critical to the timely collection of revenue and to the efficient resolution of taxpayer problems. Managerial and technical resources of a high order, including the electronic scanning of some returns have been concentrated on this area. The Tax Commission processed 3.563 million returns, pertaining to all tax types, during FY90, an increase of about 3.5 percent from the volume handled in FY89.

DEBT OFFSET

The Tax Commission assists other South Carolina state agencies, universities and colleges and the Internal Revenue Service in the collection of debts by matching these against income tax refunds. Total value of debts matched under this program increased about $2.3 million in FY90, up about 33 percent from the preceding fiscal year.

Taxes Administered by the S.C. Tax Commission

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Accommodations	1984	Transient accommodations, 5% sales tax plus accommodations tax	2%	Returned to local governments to promote tourism.
Admissions	1923	Entrance fee to places of amusement	4%	• First $3.5 million - General Fund • Collected from fishing piers - Department of Wildlife and Marine Resources • Remainder - Department of Parks, Recreation and Tourism
Aircraft	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors	1935	Per 8 ounces alcohol: Mini-bottle Standard Case (Wholesaers) Standard Case (Retailers) Standard Case (Wholesalers Additional) Surtax	$.17 $.25 $1.81 $2.99 $.56 9%	• 60% - General Fund • 20% - Counties based on population • 20% - Municipalities based on population
Bank	1937	Entire Net Income	4.5%	• 10% - General Fund • 60% - County where collected • 30% - Municipality where collected
Beer and Wine	1933	*Beer:* Per Ounce *Wine:* U.S. Sized Containers —Per 8 oz. (not exceeding one gallon) —Per gallon	$.006 $.06 $.90	*Beer:* • 1/6 plus 75% of remaining 5/6- General Fund • 7% of remaining 5/6 - Counties based on population • 18% of remaining 5/6 - municipalities based on population

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
		—Additional tax per 8 oz.	$.012	*Wine:*
		—Additional tax per gallon	$.18	• 75% - General Fund
		Metric Sizes		• 7% - Counties based on population
		—Per Liter	$.2535	• 18% - Municipalities based on population
		—Additional tax per liter	$.0507	
Bingo	1982	License issued to charitable organization annually based on value of prizes		• First $3.5 million - General Fund • 75% of remainder - Department of Parks, Recreation and Tourism • 25% of remainder - Council on Aging
		License:		
		—Class AA	$4,000	
		—Class B	$1,000	
		—Class C	No Cost	
		—Class D (10 days or less)	$100	
		—Class D (more than 10 days)	$200	
		—Class E	$500	
		—Promoter	$1,000	
		Admissions:		
		—Class AA (per player)	$8	
		—Class B (per player)	$2	
		—Class C	No Cost	
		—Class D	4%	
		—Class E	4%	
Business License	1923	• Little Cigars (per 8)	$.02	General Fund
		• Certain Cigars (per 1,000)	$11.00	
		• More Expensive Cigars (per 1,000)	$20.00	
		• Cigarettes (pack of 20)	$.07	
		• Snuff and Chewing Tobacco (Manufacturers Price)	5%	
		• Smoking Tobacco (Manufacturers Price)	36%	
Casual Excise	1982	Transfer of tangible personal property between individuals	5%	• 80% - Department of Education • 20% - Education Improvement Act

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Coin-Operated Devices	1939	Owner/Operator License—Highest fee of type machine	$25, $100, $1,000	General Fund
		Licenses for Machines:		
		—Type I	$25	
		—Type II	$100	
		—Type III	$1,500	
		—Billiard Tables	$25	
Commercial Nuclear Waste	1983	Per cubic foot of radioactive waste disposed in South Carolina	$6	General Fund
Corporate Income	1922	Entire net income of domestic and foreign corporations	5%	• 92.5% - General Fund • 7.25% - Counties based on population • 0.25% - Municipalities based on population
Corporate Licene Fee	1922	• For each $1,000 total paid in capital and paid in surplus	$1	General Fund
		• Annual License Fee	$15	
Documentary Stamp	1923	Conveyances of Realty (per $500 value)	$1.10	General Fund
Electric Power	1931	Per kilowatt hour of electric power manufactured, generated or imported for sale	$.0005	General Fund
Estate	1922	*Transfer of Taxable Estates:* After exemption, tax is based on taxable value of estate		General Fund
		Not over $40,000	6%	
		$40,000 - $100,000	2,400 plus 7% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Forest Renewal	1981	*Primary forest products harvested in South Carolina*		Forest Renewal Fund
		—Per 1,000 board feet of softwood	$.50	
		—Per 1,000 board feet of hardwood	$.25	
		—Per cord of softwood	$.20	
		—Per cord of hardwood	$.07	
Gift Tax	1968	Transfer of property by gift, based on taxable amount of gift:		General Fund
		Not over $40,000	6%	
		$40,000 - $100,000	$2,400 plus 8% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	
Highway Use	1956	• Registration and identification for each motor carrier vehicle:		Department of Highways and Public Transportation
		—Intrastate	$4	
		—Interstate	$4	
		• Motor carrier operating vehicles not licensed in South Carolina (per power unit)	$3	
		• Temporary permit for motor carrier vehicle	$15	
Individual Income	1927	Entire net income of residents of South Carolina and income earned in South Carolina by nonresidents having a business in South Carolina or from sale, rental or income propety in South Carolina		• 92.5% - General Fund • 7.25% - Counties based on population • 0.25% - Municipalities based on population
		Rate is based on federal taxable income:		

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
		0 - $2,000	2.75%, 1990; 2.5%, 1991	
		$2,000 - $4,000	3%	
		$4,000 - $6,000	$40 plus 4% of excess of $4,000	
		$6,000 - $8,000	$100 plus 5% of excess of $6,000	
		$8,000 - $10,000	$180 plus 6% of excess of $8,000	
		Over $10,000	$280 plus 7% of excess of $10,000	
		(the above is indexed annually for inflation)		
Motor Fuels	1922	• Per gallon of gasoline • Per gallon of ethanol blends	$.16 $.10	• 12.34 cents of each gallon - Department of Highways and Public Transportation • 2.66 cents - Retired bonds • 1 cent - Counties based on number of registered vehicles
Motor Vehicle License	1951	*Annual license tax on motor vehicles operated on South Carolin highway system:*		Department of Highways and Public Transportation
		—Passenger Cars	$12	
		—Motorcycles	$5	
		—Motor-driven Cycles	$5	
		—Trailers, Semi-trailers, Pole Trailers	$10	
		—House Trailers	$6	
		—Camper Trailers	$5	
		—Commercial trucks not over 4,000 lbs.	$15	
		—Commercial trucks up to 80,000 lbs.	$800	
		—Buses	$200	

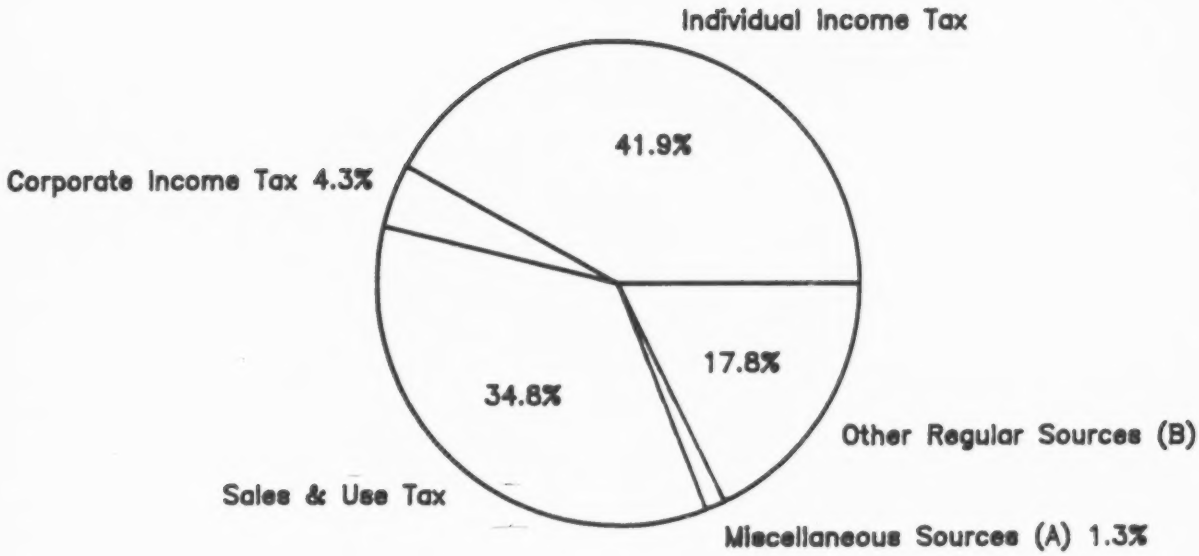
Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Private Car Lines	1976	Assessed value of car lines	Average state millage rate	General Fund
Property	1915	Assessed value of real and personal property (tax administered by Tax Commission and local governments, collected by local governments)	Millage rate set by local government	Local governments where collected
Retail License	1928	License required of every person who engages in business as a retailer.		General Fund
		Licenses:		
		—Permanent License	$50	
		—Temporary 30-Day License	$40	
		—Artists and Craftsman License	$20	
Sales	1951	Gross proceeds of all retail sales, leases and rentals of tangible personal property in South Carolina unless specifically exempt	5%	• 80% - Department of Education to fund the Education Finance Act • 20% - Education Improvement Act
Savings and Loan Association	1957	Entire net income of savings and loan associations in South Carolina except for income specifically exempt	6%	General Fund
Soft Drinks	1925	• Soda Fountain Syrups (gallon)	$.95	General Fund
		• Simple Syrups (per gallon)	$.95	
		• Concentrates, Powders, Bases (per finished gallon)	$.16	
		• Bottled Soft Drinks (per gross of 1 cent units)	$1.22	
Special Fuels	1941	• Diesel and LP Gas (per gallon)	$.16	Department of Highways and Public Transportation
Use	1951	Gross proceeds of tangible personal property purchased outside South Carolina for storage, use or consumption in South Carolina	5%	• 80% - Department of Education to fund the Education Finance Act • 20% - Education Improvement Act

TABLE 1 - SOUTH CAROLINA TAX COMMISSION REVENUE REPORT FOR FY 1988-89 AND FY 1989-90

REVENUE SOURCE	FY 1988-89 JULY - JUNE	FY 1989-90 JULY - JUNE	DIFFERENCE	% CHANGE
SALES AND USE TAX	$1,076,825,860.51	$1,146,465,803.34	$69,639,942.83	6.47%
CASUAL EXCISE TAX	$8,655,481.17	$9,335,595.97	$680,114.80	7.86%
INDIVIDUAL INCOME TAX	$1,247,867,044.19	$1,380,179,585.27	$132,312,541.08	10.60%
CORPORATION INCOME TAX	$211,184,748.84	$140,883,130.29	($70,301,618.55)	-33.29%
SUBTOTAL - REGULAR SOURCES	**$2,544,533,134.71**	**$2,676,864,114.87**	**$132,330,980.16**	**5.20%**
ADMISSIONS TAX	$3,506,436.65	$3,504,719.58	($1,717.07)	-0.05%
AIRCRAFT TAX	$1,934,016.26	$2,288,159.03	$354,142.77	18.31%
ALCOHOLIC LIQUORS TAX	$42,757,219.47	$43,680,764.46	$923,544.99	2.16%
BANK TAX	$8,314,411.34	$9,529,609.20	$1,215,197.86	14.62%
BEER & WINE TAX	$67,095,273.47	$70,037,317.23	$2,942,043.76	4.38%
BINGO TAX	$2,601,634.36	$2,623,168.23	$21,533.87	0.83%
BUSINESS LICENSE TAX	$30,522,856.26	$29,539,788.29	($983,067.97)	-3.22%
COIN OPERATED DEVICES TAX	$14,899,294.07	$11,577,204.41	($3,322,089.66)	-22.30%
COMMERCIAL NUCLEAR WASTE TAX	$5,638,854.36	$6,099,477.48	$460,623.12	8.17%
CORPORATION LICENSE TAX	$29,479,214.24	$34,608,349.62	$5,129,135.38	17.40%
DEPT REVENUE - UNCLAIMED PROP D&I	$55,947.08	$8,030.76	($47,916.32)	-85.65%
DOCUMENTARY STAMP TAX	$11,858,680.42	$10,996,410.99	($862,269.43)	-7.27%
INSURANCE TAX	($6,355.00)	($15.00)	$6,340.00	99.76%
ELECTRIC POWER TAX	$15,242,955.28	$16,044,859.66	$801,904.38	5.26%
ESTATE TAX	$32,057,060.57	$28,939,467.34	($3,117,593.23)	-9.73%
GASOLINE TAX - COUNTIES	$17,606,237.08	$18,030,906.66	$424,669.58	2.41%
GIFT TAX	$3,906,853.05	$6,417,251.95	$2,510,398.90	64.26%
MOTOR CARRIER FEES	$2,001,547.35	$1,272,434.59	($729,112.76)	-36.43%
PRIVATE CAR LINES TAX	$1,239,257.29	$1,283,045.55	$43,788.26	3.53%
RETAILER'S LICENSE TAX	$1,003,844.98	$989,180.75	($14,664.23)	-1.46%
SAVINGS & LOAN ASSOCIATION TAX	$855,662.08	$519,657.14	($336,004.94)	-39.27%
SOFT DRINKS TAX	$19,663,753.92	$21,655,631.35	$1,991,877.43	10.13%
SUBTOTAL - ALL OTHER REVENUES	**$312,234,654.58**	**$319,645,419.27**	**$7,410,764.69**	**2.37%**
UNCLAIMED PROPERTY FUND	$6,193,017.42	$5,180,997.03	($1,012,020.39)	-16.34%
SUBTOTAL - MISCELLANEOUS SOURCES	$6,193,017.42	$5,180,997.03	($1,012,020.39)	-16.34%
GENERAL FUND REVENUES	**$2,862,960,806.71**	**$3,001,690,531.17**	**$138,729,724.46**	**4.85%**
ACCOMMODATIONS TAX - COUNTIES	$14,672,586.19	$15,869,722.42	$1,197,136.23	8.16%
ADMISSIONS TAX - PRT	$4,933,886.97	$5,819,582.89	$885,695.92	17.95%
ADMISSIONS TAX - WILDLIFE RES	$13,468.71	$7,872.70	($5,596.01)	-41.55%
BINGO TAX - AGING COMMISSION	$667,862.71	$674,993.42	$7,130.71	1.07%
BINGO TAX - PRT	$2,003,589.02	$2,024,981.26	$21,392.24	1.07%
CASUAL EXCISE TAX - HIGHWAY DEPT	$1,589,611.99	$1,727,465.91	$137,853.92	8.67%
DOCUMENTARY - HERITAGE LAND TRUST	$2,635,220.82	$2,443,625.32	($191,595.50)	-7.27%
EDUCATION IMPROVEMENT FUND	$271,715,051.96	$288,945,091.97	$17,230,040.01	6.34%
ESTATE TAX - PROBATE JUDGES	$254,327.23	$253,922.36	($404.87)	-0.16%
FOREST RENEWAL TAX - FORESTRY COMM	$573,374.45	$296,481.90	($276,892.55)	-48.29%
GASOLINE TAX - HIGHWAY DEPT	$261,635,022.86	$281,152,986.24	$19,517,963.38	7.46%
GASOLINE TAX - WILDLIFE RES	$1,023,040.46	$1,048,144.58	$25,104.12	2.45%
HIGHWAY USE TAX - HIGHWAY DEPT	$3,737,064.92	$3,559,790.96	($177,273.96)	-4.74%
INDIGENT CARE FUND	$892,368.89	$7,584,378.58	$6,692,009.69	----
MOTOR CARRIER FEES - HIGHWAY DEPT	$832,598.00	$1,554,947.66	$722,349.66	86.76%
PUBLIC UTILITY ASSESSMENTS	$0.00	$3,801,153.25	$3,801,153.25	----
SPECIAL FUEL TAX - HIGHWAY DEPT	$44,442,617.33	$47,105,437.77	$2,662,820.44	5.99%
ALLOCATED FUNDS	**$611,621,692.51**	**$663,870,579.19**	**$52,248,886.68**	**8.54%**
TOTAL REVENUE COLLECTIONS	**$3,474,582,499.22**	**$3,665,561,110.36**	**$190,978,611.14**	**5.50%**

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1989-1990

REVENUE



MISCELLANEOUS SOURCES (A)

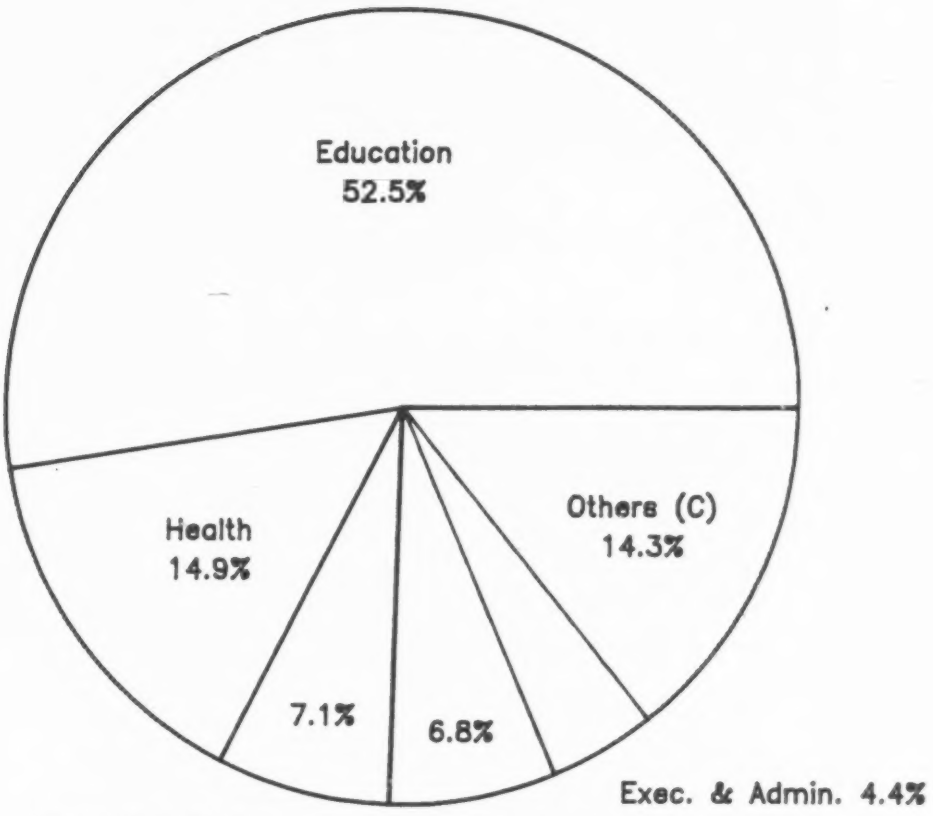
Debt Service Transfer	.20%
Indirect Cost Recoveries	.59%
Mental Health Fees	.12%
Miscellaneous Sources	.22%
Unclaimed Property Fund	.14%
TOTAL	1.27%

OTHER REGULAR SOURCES (B)

Alcoholic Liquors Tax	1.47%
Beer & Wine Tax	2.22%
Business License Tax	.89%
Corporate License Tax	1.05%
Departmental Revenue	1.05%
Earned on Investments	2.29%
Estate Tax	.87%
Insurance Tax	2.69%
Others	5.25%
TOTAL	17.78%

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1989-1990

EXPENSE



OTHERS (C)

Conservation	3.70%
Debt Service	3.28%
Judicial	.76%
Legislative	.80%
Regulatory	2.13%
Transportation	.09%
Miscellaneous	.04%
Social Rehabilitation	3.53%
TOTAL	14.33%

TABLE NO. 2 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION
FROM JULY 1, 1989, THROUGH JUNE 30, 1990

	Adjusted Appropriation July 1, 1989 Through June 30, 1990	Expenditures July 1, 1989 Through June 30, 1990	Unexpended Balance
Contractual Services	$3,146,369	$3,120,991	$25,378
Employer Contributions	4,354,611	4,353,394	1,217
Equipment	748,302	744,530	3,772
Fixed Charges	2,228,233	2,219,258	8,975
Miscellaneous	3,982	3,685	297
Personal Service	21,255,877	21,255,861	16
Purchase of Evidence	25,264	20,079	5,185
Revenue Tax Stamps	255,042	255,041	1
Supplies	2,540,144	2,452,479	87,665
Travel	1,103,361	1,082,953	20,408
Capital Reserve Fund	1,733,111	855,262	877,849 *
TOTAL	$37,394,296	$36,363,533	$1,030,763

For the fiscal year ending June 30, 1989, the collection cost of the Tax Commission amounted to $0.992 per $100.

* Carryover of funds appropriated for purchase of data processing equipment. This amount has not lapsed and is available for expenditure in FY91.

TABLE NO. 3 - TOTAL GENERAL FUND REVENUE COLLECTIONS

	FY 1985-86	FY 1986-87	FY 1987-88	FY 1988-89	FY 1989-90
Corporate Income	$ 185,014,155	$ 184,889,996	$ 196,194,937	$ 211,184,748	$ 140,883,130
Individual Income	907,284,694	1,008,937,740	1,142,193,372	1,247,867,044	1,380,179,585
Sales and Use	885,591,396	938,312,571	998,491,171	1,076,825,860	1,146,465,803
Other Revenue	282,003,622	299,041,586	319,620,735	327,105,591	334,162,013
TOTAL	$2,259,893,867	$2,431,181,893	$2,656,500,215	$2,862,983,243	$3,001,690,531

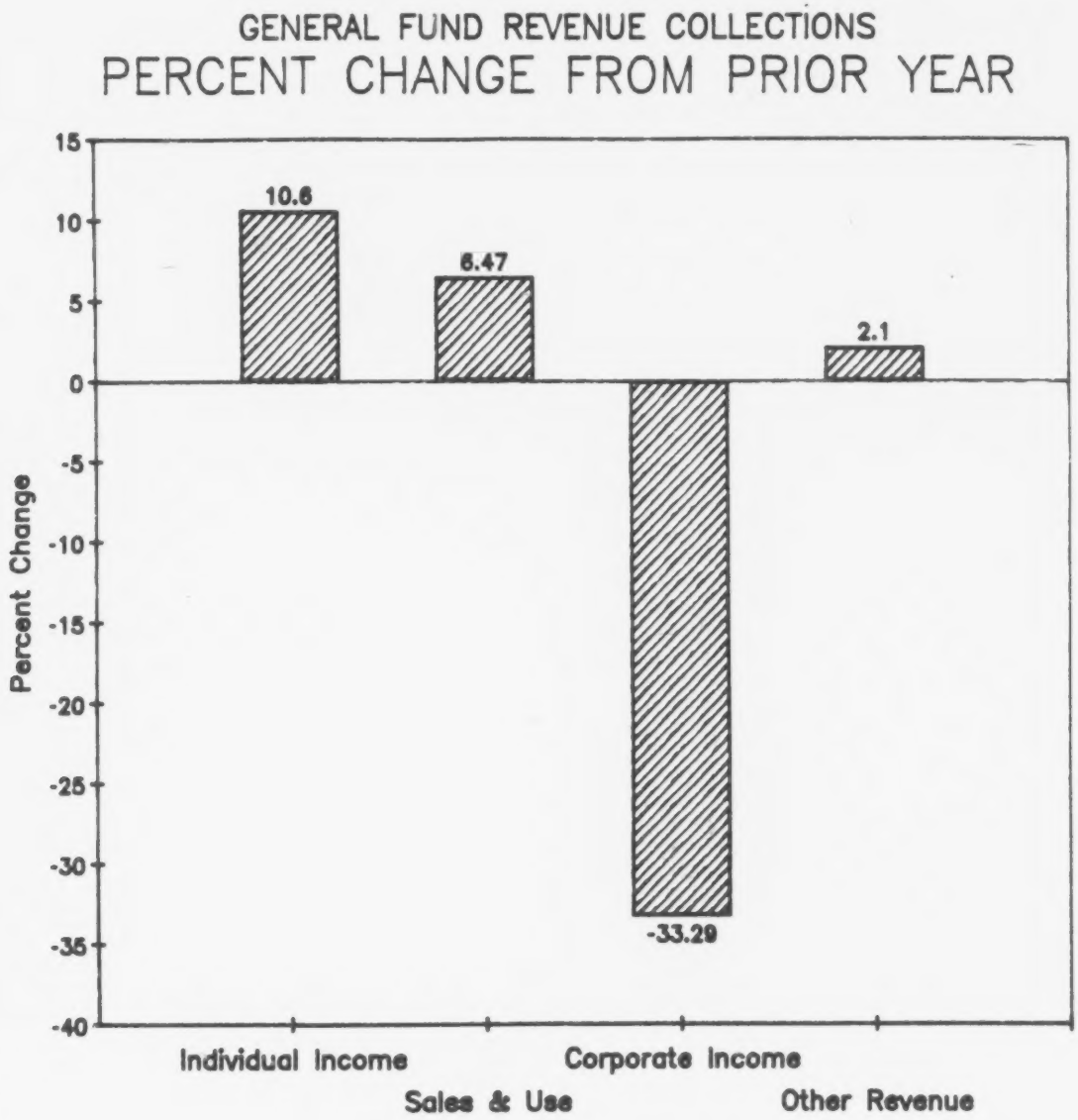


TABLE NO. 4 - RETURNS PROCESSED
BY MAJOR TAX SOURCE 1988-1990

Type Tax Return	1988-1989	1988-1990	Percent Change
Individual Income Tax	1,772,960	1,872,640	5.62%
Corporate Income Tax	136,107	128,926	-5.28%
Sales Tax	1,053,272	1,117,611	6.11%
Other Tax Returns	480,951	444,113	-7.66%
TOTAL	3,443,290	3,563,290	3.49%

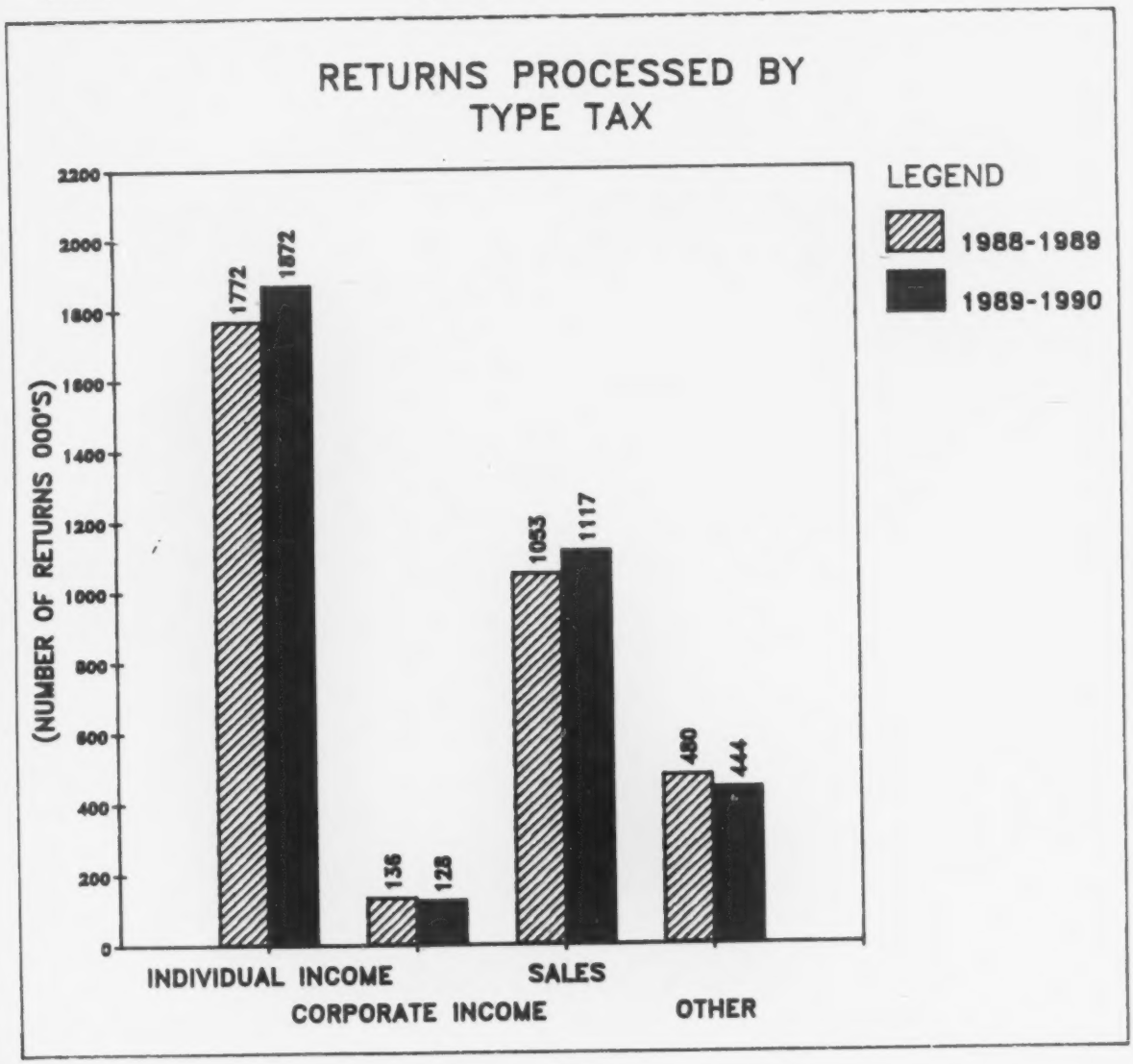


TABLE NO. 5 - ENFORCEMENT COLLECTIONS
TOTAL ADDITIONAL TAX COLLECTED BY TYPE TAX
1989-1990

	Type Tax	Number of Items	Amount
I.	Audit Collections		
	Estate and Gift	716	$ 2,697,992.29
	Income	90,725	42,609,130.14
	License	3,792	10,637,577.31
	Property	18	44,062.74
	Sales	30,807	26,740,704.40
	Miscellaneous	7	0.00
	Total	126,065	$82,729,466.88
II.	Delinquent Collections		
	Estate and Gift	76	$ 417,346.07
	Income	14,043	2,936,098.62
	License	2,004	2,508,059.67
	Property	867	12,394.38
	Sales	49,777	22,896,431.14
	Miscellaneous	13	3,852.62
	Total	66,780	$28,774,182.50
IV.	Other Collections		
	Estate and Gift	30	$ 55,297.93
	Income	44,975	12,860,975.93
	License	2,006	553,467.28
	Sales	5,111	2,174,061.17
	Miscellaneous	4	1,177.61
	Total	52,126	$15,644,979.92
	TOTAL ENFORCEMENT COLLECTIONS	**244,971**	**$127,148,629.20**

SOUTH CAROLINA TAX COMMISSION
ENFORCEMENT COLLECTIONS

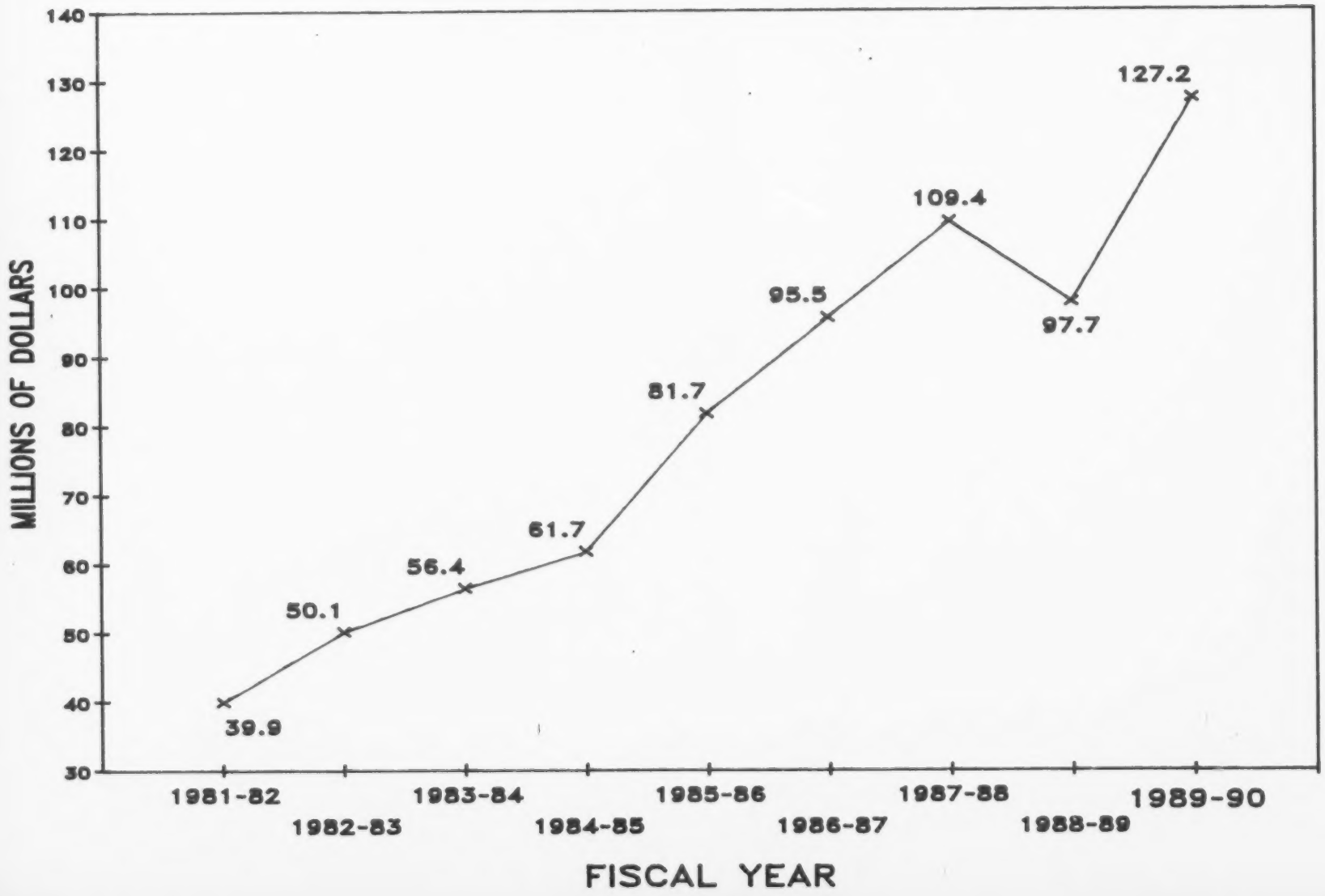


TABLE NO. 6 - COIN-OPERATED DEVICES
LICENSE SALES FOR 1989-1990

Type of License	Annual Licenses	Six-Month Licenses
Machine Licenses:		
Type I	14,216	566
Type II	18,185	1,317
Type III	6,904	376
Owner Operator Licenses:		
Class A	348	10
Class B	189	11
Class C	400	16

TABLE NO. 7 - ANALYSIS OF CORPORATE INCOME TAX RETURNS 1989-1990

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00	93,928	72.854%	$0.00	0.000%
Under $49.99	4,861	3.770%	$64,806.24	0.046%
$50.00 - $99.99	2,399	1.861%	$118,341.83	0.084%
$100.00 - $199.99	3,107	2.410%	$304,307.57	0.216%
$200.00 - $299.99	2,065	1.602%	$340,937.18	0.242%
$300.00 - $399.99	1,751	1.358%	$408,561.08	0.290%
$400.00 - $499.99	1,389	1.077%	$417,014.07	0.296%
$500.00 - $999.99	4,626	3.588%	$2,247,085.93	1.595%
$1,000.00 - $1,499.99	2,927	2.270%	$2,414,736.86	1.714%
$1,500.00 - $1,999.99	1,960	1.520%	$2,276,671.39	1.616%
$2,000.00 - $2,499.99	1,385	1.074%	$2,083,661.50	1.479%
$2,500.00 - $2,999.99	1,096	0.850%	$2,013,219.94	1.429%
$3,000.00 - $3,499.99	1,019	0.790%	$2,203,412.16	1.564%
$3,500.00 - $3,999.99	762	0.591%	$1,904,739.93	1.352%
$4,000.00 - $4,499.99	593	0.460%	$1,692,006.40	1.201%
$4,500.00 - $4,999.99	566	0.439%	$1,793,442.25	1.273%
$5,000.00 - $9,999.99	2,180	1.691%	$10,129,497.07	7.190%
$10,000.00 - $14,999.99	639	0.496%	$5,232,399.46	3.714%
$15,000.00 - $19,999.99	364	0.282%	$4,198,317.29	2.980%
$20,000.00 - $24,999.99	232	0.180%	$3,443,183.71	2.444%
$25,000.00 - $49,999.99	471	0.365%	$11,198,800.03	7.949%
$50,000.00 - UP	606	0.471%	$86,397,988.40	61.327%
TOTALS	128,926	99.999%	$140,883,130.29	100.001%

TABLE NO. 8 - ANALYSIS OF CORPORATION RETURNS
BY BUSINESS CLASSIFICATION 1989-1990

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	1,769	1.369%	$774,857.22	0.550%
1010	Mining	102	0.076%	$1,282,036.49	0.091%
1500	Construction	14,656	11.357%	$9,410,993.11	6.668%
2010	Manuf. Food, Dairy & Kindred Prod	335	0.250%	$873,475.41	0.620%
2086	Beverage Industries	110	0.085%	$1,043,944.00	0.741%
2220	Textiles	241	0.187%	$2,571,117.13	1.825%
2300	Apparel & Fabricated Tex. Prod	676	0.524%	$3,065,616.92	2.176%
2400	Logging, Lumber & Wood Prod	650	0.504%	$1,624,382.50	1.153%
2500	Furniture and Fixtures	312	0.242%	$897,425.54	0.637%
2600	Paper and Allied Products	90	0.070%	$2,292,168.53	1.627%
2700	Printing, Publishing & Allied Ind	959	0.744%	$1,221,456.74	0.867%
2800	Agricultural & Industrial Chem	1,265	0.981%	$4,599,834.21	3.265%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod	273	0.212%	$897,425.54	0.637%
3300	Primary & Fabricated Metal Ind	888	0.689%	$3,672,823.21	2.607%
3500	Machinery-Manufacturing	552	0.428%	$2,996,584.19	2.127%
3998	Other Manufacturing	957	0.742%	$4,044,754.68	2.871%
4000	Trans. Communica. Elect & Water	3,172	2.460%	$4,380,056.53	3.109%
5000	Wholesalers	1,601	1.242%	$4,498,398.36	3.193%
5211	Building Materials-Retail	811	0.629%	$1,112,976.73	0.790%
5215	Hardware, Paint, & Farm Equip	1,208	0.937%	$914,331.52	0.649%
5221	Department Stores	442	0.343%	$7,018,797.56	4.982%
5222	Special Variety Stores	634	0.492%	$1,238,362.72	0.879%
5228	Other Gen. Merch & Mail Order	1,025	0.795%	$2,461,228.29	1.747%
5230	Groceries and Related Products	1,526	1.183%	$2,070,982.02	1.470%
5240	Motor Vehicle Dealers	2,082	1.615%	$1,187,644.79	0.843%
5241	Boats & Airplanes	461	0.358%	$197,236.39	0.140%
5243	Gasoline Service Stations	502	0.390%	$508,588.11	0.361%
5248	Automobile Parts, Tire, Etc	1,637	1.270%	$1,582,117.56	1.123%
5250	Apparel & Acessories	1,875	1.454%	$2,196,368.01	1.559%
5260	Furn., Appliances, Supplies -- Retail	1,426	1.106%	$1,559,576.26	1.107%
5270	Eating & Drinking Estab	4,596	3.565%	$1,408,831.31	1.000%
5291	Drug Stores	672	0.521%	$380,384.46	0.270%
5292	Liquor Stores	537	0.417%	$95,800.53	0.068%
5293	Jewelry Stores	700	0.543%	$563,532.53	0.400%
5298	Sporting Goods Stores	560	0.434%	$300,081.07	0.213%
5310	Coin Machines	110	0.085%	$94,391.70	0.067%
5330	Trailer and Mobile Homes	1,161	0.901%	$984,773.09	0.699%
5370	Fuel and Ice Dealers	2,508	1.946%	$1,458,140.40	1.035%
5380	Feed, Seed, & Fertilizer	175	0.136%	$231,048.34	0.164%
5399	Miscel. Retailers	4,311	3.344%	$4,491,354.20	3.188%
6000	Fin. Cos., Ins. Agents & Rel. Est	18,511	14.358%	$19,010,769.61	13.494%
7000	Hotels, Motels, Etc	1,037	0.805%	$318,395.88	0.226%
7210	Laundries	565	0.439%	$219,777.69	0.156%
7800	Recreation	1,448	1.146%	$435,328.88	0.309%
7900	Rental of Tangible Pers Prop	1,338	1.038%	$822,757.49	0.584%
8000	Professional	6,954	5.394%	$2,669,735.32	1.895%
8098	Other Services	41,506	32.194%	$35,202,467.52	25.820%
	TOTALS	128,926	99.999%	$140,883,130.29	100.002%

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 9 - RECAPITULATION OF PROBATE JUDGES COMMISSION PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1989-1990

Abbeville	$ 606.48
Aiken	9,125.47
Allendale	388.79
Anderson	11,187.45
Bamberg	1,353.36
Barnwell	3,523.13
Beaufort	13,273.00
Berkeley	2,256.54
Calhoun	979.45
Charleston	17,024.58
Cherokee	2,641.01
Chester	3,014.74
Chesterfield	2,430.07
Clarendon	3,677.86
Colleton	2,653.77
Darlington	4,051.37
Dillon	752.14
Dorchester	6,394.16
Edgefield	3,352.20
Fairfield	1,728.78
Florence	5,969.99
Georgetown	5,951.66
Greenville	18,366.65
Greenwood	6,026.43
Hampton	1,713.98
Horry	13,217.15
Jasper	3,833.24
Kershaw	4,833.18
Lancaster	3,800.83
Laurens	7,974.13
Lee	645.06
Lexington	11,080.70
McCormick	221.13
Marion	4,270.84
Marlboro	1,752.61
Newberry	3,894.92
Oconee	2,601.27
Orangeburg	8,661.38
Pickens	4,008.21
Richland	17,770.72
Saluda	1,499.15
Spartanburg	11,805.35
Sumter	8,263.83
Union	2,455.25
Williamsburg	3,255.28
York	8,751.27
Total	$253,038.56

TABLE NO. 10 - GASOLINE TAX REFUNDS DURING FISCAL YEAR 1989-1990 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

COUNTY	NUMBER OF CLAIMS	AMOUNT
Abbeville	10	$ 519.52
Aiken	18	2,579.11
Allendale	3	1,599.14
Anderson	38	3,839.23
Bamberg	13	2,108.37
Barnwell	5	1,337.92
Beaufort	2	1,330.13
Berkeley	2	245.27
Calhoun	4	643.03
Charleston	2	767.80
Cherokee	2	202.00
Chester	13	2,459.63
Chesterfield	16	3,177.55
Clarendon	8	1,940.82
Colleton	5	3,248.56
Darlington	15	3,139.29
Dillon	24	8,296.25
Dorchester	3	892.72
Edgefield	28	7,416.70
Fairfield	5	336.18
Florence	14	3,407.94
Georgetown	0	0.00
Greenville	8	736.33
Greenwood	8	752.47
Hampton	7	4,042.93
Horry	10	4,531.97
Jasper	4	2,187.96
Kershaw	3	138.94
Lancaster	4	201.53
Laurens	8	437.82
Lee	5	1,361.82
Lexington	16	2,240.57
McCormick	2	94.36
Marion	47	14,292.13
Marlboro	23	9,865.44
Newberry	23	3,362.07
Oconee	0	0.00
Orangeburg	48	10,492.98
Pickens	3	623.02
Richland	13	745.20
Saluda	19	2,116.30
Spartanburg	12	1,403.18
Sumter	24	4,100.16
Union	5	496.39
Williamsburg	7	1,140.69
York	16	2,413.94
Total	545	$117,265.36

TABLE NO. 11 - DISTRIBUTION OF WATERCRAFT GASOLINE TAX TO COUNTIES 1989-1990

COUNTY	BOAT REGISTRATIONS	AMOUNT
Abbeville	1,853	$ 6,143.66
Aiken	10,073	33,389.44
Allendale	633	2,136.92
Anderson	10,483	34,725.02
Bamberg	1,087	3,561.54
Barnwell	1,730	5,698.46
Beaufort	8,020	26,622.51
Berkeley	12,481	41,402.91
Calhoun	1,191	3,917.69
Charleston	27,221	90,285.05
Cherokee	2,107	6,945.00
Chester	1,759	5,876.54
Chesterfield	1,590	5,253.27
Clarendon	2,886	9,527.12
Colleton	3,312	10,951.74
Darlington	5,222	17,273.47
Dillon	2,191	7,301.16
Dorchester	7,452	24,752.70
Edgefield	1,244	4,095.77
Fairfield	1,345	4,451.93
Florence	12,767	42,382.33
Georgetown	6,371	21,102.13
Greenville	17,432	57,785.99
Greenwood	3,945	13,088.66
Hampton	1,935	6,410.77
Horry	13,742	45,587.72
Jasper	1,303	4,362.89
Kershaw	3,446	11,396.93
Lancaster	2,613	8,636.74
Laurens	3,798	12,554.43
Lee	795	2,671.16
Lexington	19,698	65,354.26
McCormick	596	1,958.85
Marion	3,425	11,396.93
Marlboro	1,180	3,917.69
Newberry	3,144	10,417.51
Oconee	4,822	16,026.73
Orangeburg	7,194	23,862.32
Pickens	5,132	17,006.35
Richland	13,976	46,389.06
Saluda	1,692	5,609.43
Spartanburg	11,055	36,683.86
Sumter	7,949	26,355.40
Union	1,636	5,431.35
Williamsburg	3,372	11,218.85
York	8,103	26,889.63
Out-of-State Allocation	3,492	11,575.19
Total	268,493	$890,385.06

TABLE NO. 12 - 1989 STATE TAXABLE INCOME

State Taxable Income Class	Number of Returns	Number of Exemptions	State Taxable Income (000s)	State Income Tax Liability (000s)
No Gross	297,130	572,326	($526,211)	$1,076
Under $1,000	103,953	165,194	$28,440	$1,380
Under 2,000	70,434	122,362	$91,179	$3,004
Under 3,000	60,691	108,715	$129,134	$4,300
Under 4,000	54,793	100,820	$176,692	$5,441
Under 5,000	51,031	94,947	$214,666	$6,825
Under 6,000	48,033	89,927	$249,764	$8,271
Under 7,000	45,204	85,701	$279,258	$9,753
Under 8,000	43,353	82,202	$311,260	$11,443
Under 9,000	41,231	78,638	$336,399	$13,070
Under 10,000	38,698	74,400	$320,995	$14,563
Under 11,000	36,612	71,326	$371,973	$16,098
Under 12,000	34,588	68,656	$385,888	$17,533
Under 13,000	32,617	65,380	$396,700	$18,842
Under 14,000	30,055	61,213	$395,290	$19,411
Under 15,000	28,383	59,423	$402,919	$20,350
Under 20,000	120,098	270,369	$1,857,483	$110,828
Under 25,000	93,855	230,993	$1,687,743	$120,093
Under 35,000	132,234	348,664	$2,302,853	$236,496
Under 50,000	88,686	245,301	$1,890,550	$233,880
Under 75,000	38,410	106,995	$1,320,635	$151,958
Under 100,000	9,757	27,131	$650,269	$56,982
Under 150,000	6,439	18,265	$593,796	$53,984
Under 200,000	2,387	6,903	$419,284	$28,803
Under 350,000	2,362	6,774	$528,195	$43,347
Under 500,000	660	1,879	$275,830	$19,196
Under 750,000	378	1,046	$221,171	$15,428
Over 750,000	410	1,110	$495,986	$48,724
TOTALS	1,512,482	3,166,660	$15,808,141	$1,291,079

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 13 - ANALYSIS OF 1989 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			313,665	20.740%	$0.00	0.000%
Under		$30.00	103,522	6.840%	$1,346,748.00	0.100%
$30.00	-	$60.00	70,744	4.680%	$3,147,991.00	0.240%
$60.00	-	$90.00	60,425	4.000%	$4,513,945.00	0.350%
$90.00	-	$120.00	54,468	3.600%	$5,709,185.00	0.440%
$120.00	-	$160.00	50,803	3.360%	$7,100,905.00	0.550%
$160.00	-	$200.00	47,573	3.150%	$8,552,237.00	0.660%
$200.00	-	$250.00	44,764	2.960%	$10,018,903.00	0.780%
$250.00	-	$300.00	42,647	2.820%	$11,696,544.00	0.910%
$300.00	-	$360.00	40,804	2.700%	$13,413,164.00	1.040%
$360.00	-	$420.00	38,071	2.520%	$14,798,906.00	1.150%
$420.00	-	$490.00	35,947	2.380%	$16,329,231.00	1.270%
$490.00	-	$560.00	33,802	2.230%	$17,712,916.00	1.370%
$560.00	-	$630.00	31,849	2.110%	$18,928,438.00	1.470%
$630.00	-	$700.00	29,483	1.950%	$19,576,974.00	1.520%
$700.00	-	$770.00	27,481	1.820%	$20,171,757.00	1.560%
$770.00	-	$840.00	26,049	1.720%	$20,948,143.00	1.620%
$840.00	-	$910.00	24,533	1.620%	$21,440,189.00	1.660%
$910.00	-	$980.00	23,032	1.520%	$21,744,351.00	1.690%
$980.00	-	$1,050.00	22,079	1.460%	$22,392,619.00	1.740%
$1,050.00	-	$1,120.00	21,003	1.390%	$22,772,941.00	1.770%
$1,120.00	-	$1,470.00	91,319	6.040%	$117,571,256.00	9.120%
$1,470.00	-	$1,820.00	71,240	4.710%	$116,648,738.00	9.050%
$1,820.00	-	$3,220.00	142,043	9.390%	$336,656,075.00	26.110%
$3,220.00	-	$4,970.00	41,276	2.730%	$159,738,489.00	12.390%
OVER	-	$4,970.00	23,862	1.580%	$276,371,607.00	21.440%
TOTALS			1,512,484	100.020%	$1,289,302,252.00	* 100.000%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 14 - 1989 INDIVIDUAL INCOME TAX BY COUNTY

COUNTY	TAXABLE RETURNS	TAXABLE INCOME (000's)	TAX LIABILITY (000's)
ABBEVILLE	8,432	$97,063	$5,481
AIKEN	48,511	$622,446	$56,975
ALLENDALE	3,917	$36,707	$2,148
ANDERSON	59,057	$643,231	$49,218
BAMBERG	5,753	$59,171	$3,458
BARNWELL	8,123	$120,958	$7,204
BEAUFORT	31,448	$555,570	$34,834
BERKELEY	35,732	$444,263	$25,547
CALHOUN	4,155	$47,606	$2,756
CHARLESTON	114,928	$980,629	$109,535
CHEROKEE	18,004	$257,106	$14,911
CHESTER	15,477	$155,459	$8,719
CHESTERFIELD	14,910	$175,258	$9,980
CLARENDON	9,635	$85,058	$4,892
COLLETON	12,305	$130,135	$7,578
DARLINGTON	23,431	$327,904	$19,515
DILLON	10,817	$106,674	$5,982
DORCHESTER	30,693	$430,279	$25,896
EDGEFIELD	5,769	$72,029	$4,328
FAIRFIELD	9,091	$93,852	$5,170
FLORENCE	47,911	$577,930	$40,643
GEORGETOWN	20,342	$239,176	$14,542
GREENVILLE	148,894	$1,063,843	$161,172
GREENWOOD	26,180	$293,099	$21,699
HAMPTON	8,531	$87,351	$5,060
HORRY	57,483	$635,187	$38,436
JASPER	2,761	$23,516	$1,352
KERSHAW	19,587	$270,153	$16,845
LANCASTER	20,766	$287,931	$16,647
LAURENS	21,618	$260,048	$14,893
LEE	5,620	$53,648	$3,119
LEXINGTON	70,420	$676,562	$69,649
MCCORMICK	3,400	$33,729	$1,856
MARION	12,987	$120,773	$6,881
MARLBORO	10,604	$97,441	$5,494
NEWBERRY	14,936	$184,313	$10,430
OCONEE	24,362	$357,575	$21,198
ORANGEBURG	32,997	$370,165	$21,899
PICKENS	38,330	$390,210	$34,562
RICHLAND	121,753	$927,406	$123,234
SALUDA	5,426	$61,980	$3,675
SPARTANBURG	95,524	$899,609	$88,573
SUMTER	33,682	$382,558	$22,115
UNION	12,963	$99,806	$52,493
WILLIAMSBURG	12,526	$107,089	$6,061
YORK	54,352	$623,079	$55,634
UNKNOWN COUNTY	6740	$90,386	$5,709
OUT OF COUNTRY	1180	$15,130	$1,000
OUT OF STATE	112,149	$969,308	$66,490
TOTAL	1,514,212	$15,640,399	$1,335,488

TABLE NO. 15 - MISCELLANEOUS STATISTICS
INDIVIDUAL INCOME TAX RETURNS
1989-1990

Type	Number	Amount
Wildlife Fund Contributions	39,397	$ 295,906.90
Children's Trust Fund Contributions	32,249	$ 252,671.47
Setoff Debt Collections:		
Tax Commission	15,321	$ 3,161,703.20
South Carolina Colleges	2,209	$ 497,313.79
S.C. Dept. of Social Services	6,157	$ 1,320,491.13
Employment Security Commission	5,412	$ 827,995.79
S.C. Educational Assist. Auth.	787	$ 230,509.25
Lander College	65	$ 16,967.19
Winthrop College	149	$ 32,420.61
University of S.C.	653	$ 141,617.97
Clemson University	36	$ 9,163.47
Francis Marion College	34	$ 6,352.00
S.C. State College	701	$ 156,017.06
The Citadel	12	$ 3,071.00
S.C. Retirement System	12	$ 3,634.56
Internal Revenue Service	7,521	$ 2,059,400.34
TOTAL	39,069	$ 8,466,657.36

TABLE NO. 16 - 1989 INCOME TAX CREDITS

Type of Credit	Number	Amount
Nonresident Tax Credit for Taxes Paid to Another State	51,628	$40,323,959.63
Child & Dependent Care Credit	108,299	$12,125,799.00
Two-Wage Earner Credit	347,688	$28,600,131.43
Carryover of Unused Qualified Credits from Prior Year	77	$ 57,075.00
Nursing Home Credit	312	$ 87,369.52
Water Resource Credit	99	$ 122,079.00
Drip/Trickle Irrigation Systems Credit	61	$ 53,814.00
Scenic River Tax Credit	1	$ 2,559.00
Minority Contractor Business Credit	19	$ 47,942.00
Palmetto Capital Seed Credit	7	$ 13,346.00
TOTAL CREDITS	508,191	$81,434,074.58

TABLE NO. 17 - INDIVIDUAL INCOME TAX RETURNS PROCESSED 1989-1990

TYPE RETURN	REFUNDS	BALANCE DUE	ZERO NET DUE	TOTAL RETURNS
Short Form	614,580	6,940	28,203	649,723
Long Form	564,974	32,770	215,507	813,251
Nonresident	106,083	2,902	22,119	131,104
Amended	12,970	1,909	8,444	23,323
TOTAL	1,298,607	44,521	274,273	1,617,401

TABLE NO. 18 - INDIVIDUAL INCOME TAX REFUNDS PROCESSED 1989-1990

TYPE RETURN	NUMBER OF REFUNDS	TOTAL AMOUNT	AVERAGE REFUND AMOUNT
Short Form	614,580	$144,566,938.25	$ 235.23
Long Form	564,974	$248,801,103.85	$ 440.38
Nonresident	106,083	$ 32,359,435.04	$ 305.04
Amended	12,970	$ 4,135,463.14	$ 318.85
TOTAL	1,298,607	$429,862,940.28	$ 331.02

TABLE NO. 19 - INDIVIDUAL INCOME TAX
RETURNS PROCESSED BY FILING STATUS
1989-1990

FILING STATUS	SHORT FORMS	LONG FORMS	NON-RESIDENT	TOTALS
Single	356,138	208,124	40,385	604,647
Married, Filing Jointly	124,236	492,842	82,416	699,494
Married, Filing Separately	23,822	25,650	3,239	52,711
Widow/Widower	883	871	52	1,806
Head of Household	145,552	62,192	6,873	214,617
TOTALS	650,631	789,679	132,965	1,573,275

TABLE NO. 20 - 1990 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
ABBEVILLE	1	60	$6,072,588	$842,517	$379,548	$3,083,170	$10,062,774	$9,861,700	$2,977,530	$826,300	$34,106,127
AIKEN	2	1	$47,305,641	$4,067,335	$992,377	$32,934,866	$37,386,050	$38,501,790	$22,762,220	$11,313,260	$195,263,539
ALLENDALE	3	1	$2,316,369	$1,006,034	$375,672	$1,706,605	$1,944,190	$5,348,880	$4,292,740	$592,330	$17,582,820
ANDERSON	4	1	$14,733,600	$306,760	$4,229	$8,045,504	$5,332,490	$5,280,210	$7,568,250	$1,947,200	$43,218,243
ANDERSON	5	2	$7,503,914	$486,886	$18,482	$3,985,787	$5,678,472	$6,713,780	$3,306,210	$1,277,420	$28,970,951
ANDERSON	6	3	$4,041,700	$332,230	$67,670	$2,224,748	$3,404,300	$6,839,340	$3,500,730	$455,320	$20,866,038
ANDERSON	7	4	$6,650,210	$283,640	$3,800	$6,628,799	$4,697,050	$14,232,610	$2,189,520	$756,120	$35,441,749
ANDERSON	8	5	$28,371,830	$207,590	$2,590	$26,415,638	$20,909,911	$22,259,206	$8,807,510	$8,950,820	$115,925,095
TOTAL			$61,301,254	$1,617,106	$96,771	$47,300,476	$40,022,223	$55,325,146	$25,372,220	$13,386,880	$244,422,076
BAMBERG	9	1	$2,313,156	$973,504	$205,566	$2,412,276	$2,305,578	$998,510	$1,318,980	$770,770	$11,298,340
BAMBERG	10	2	$1,582,532	$575,740	$42,414	$1,990,542	$1,655,017	$1,449,990	$1,795,060	$502,250	$9,593,545
TOTAL			$3,895,688	$1,549,244	$247,980	$4,402,818	$3,960,595	$2,448,500	$3,114,040	$1,273,020	$20,891,885
BARNWELL	11	19	$940,340	$245,200	$14,386	$1,197,306	$1,032,956	$907,250	$657,490	$134,180	$5,129,108
BARNWELL	12	29	$1,305,568	$253,121	$70,055	$1,086,252	$1,075,590	$1,798,330	$423,060	$523,960	$6,535,936
BARNWELL	13	45	$2,990,564	$421,417	$133,108	$3,328,854	$2,933,980	$3,907,160	$1,961,690	$1,736,770	$17,413,543
TOTAL			$5,236,472	$919,738	$217,549	$5,612,412	$5,042,526	$6,612,740	$3,042,240	$2,394,910	$29,078,587
BEAUFORT	14	1	$59,364,498	$151,028	$144,452	$225,153,384	$35,998,120	$3,189,140	$11,808,780	$12,758,290	$348,567,692
BERKELEY	15	1	$40,917,779	$1,752,585	$1,705,452	$55,686,405	$39,426,910	$47,207,640	$23,164,310	$6,208,040	$216,069,121
CALHOUN	16	1	$4,405,760	$1,442,441	$10,013	$3,540,894	$4,357,380	$25,107,490	$1,918,010	$548,550	$41,330,538
CHARLESTON	17	1	$120,745,552	$1,484,833	$663,958	$284,984,645	$91,144,181	$44,724,270	$36,452,210	$49,400,600	$629,600,249
CHEROKEE	18	1	$14,987,221	$877,756	$158,976	$9,848,657	$13,751,915	$29,528,040	$8,643,960	$3,699,240	$81,495,765
CHESTER	19	1	$10,613,655	$880,305	$541,827	$5,822,535	$7,753,845	$17,190,000	$5,492,210	$2,560,300	$50,854,677
CHESTERFIELD	20	1	$8,872,653	$1,744,010	$526,099	$11,630,316	$7,391,830	$21,149,360	$4,173,082	$2,117,730	$57,605,080
CLARENDON	21	1	$1,716,598	$679,114	$105,498	$5,145,552	$1,747,530	$1,206,480	$537,310	$275,870	$11,413,952
CLARENDON	22	2	$4,334,532	$1,045,884	$286,940	$5,948,882	$3,579,160	$977,550	$944,730	$1,108,090	$18,225,768
CLARENDON	23	3	$1,252,956	$591,553	$54,799	$795,381	$1,207,710	$242,810	$129,680	$157,240	$4,432,129
TOTAL			$7,304,086	$2,316,551	$447,237	$11,889,815	$6,534,400	$2,426,840	$1,611,720	$1,541,200	$34,071,849
COLLETON	24	1	$8,842,755	$3,326,461	$1,455,282	$31,045,559	$9,020,140	$5,242,250	$10,830,510	$2,463,150	$72,226,107
DARLINGTON	25	1	$20,039,239	$2,137,109	$242,738	$16,507,584	$15,200,455	$31,929,990	$38,014,150	$5,008,010	$129,079,275
DILLON	26	1	$1,151,876	$575,208	$55,262	$676,755	$800,400	$478,510	$410,230	$182,520	$4,330,761
DILLON	27	2	$4,291,172	$76,632	$58,198	$5,526,635	$3,399,540	$5,124,550	$1,934,730	$3,008,730	$23,420,187
DILLON	28	3	$1,412,782	$615,916	$251,629	$1,191,473	$1,166,930	$1,062,390	$717,560	$507,610	$6,926,290
TOTAL			$6,855,830	$1,267,756	$365,089	$7,394,863	$5,366,870	$6,665,450	$3,062,520	$3,698,860	$34,677,238
DORCHESTER	29	1	$3,659,830	$923,651	$304,566	$2,484,167	$4,994,050	$13,816,300	$2,718,400	$989,350	$29,890,314
DORCHESTER	30	2	$28,100,679	$354,911	$395,481	$25,210,634	$13,066,610	$13,106,350	$5,768,110	$4,840,160	$90,842,935
DORCHESTER*	31	3	$0	$10	$10	$1	$10	$10	$10	$10	$61
TOTAL			$31,760,509	$1,278,572	$700,057	$27,694,802	$18,060,670	$26,922,660	$8,486,520	$5,829,520	$120,733,310
EDGEFIELD	32	1	$7,106,400	$1,414,799	$413,394	$4,511,108	$4,373,790	$3,734,420	$2,759,900	$964,600	$25,278,411

TABLE NO. 20 - 1990 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
FAIRFIELD	33	1	$6,985,916	$1,104,868	$892,885	$5,380,887	$5,450,090	$9,776,740	$66,354,500	$1,508,160	$97,454,046
FLORENCE	34	1	$24,595,290	$2,145,306	$199,984	$33,208,041	$26,280,538	$33,828,360	$6,564,620	$13,753,413	$140,575,552
FLORENCE	35	2	$1,310,455	$1,074,869	$73,883	$1,223,235	$1,607,596	$1,207,930	$458,980	$201,850	$7,158,798
FLORENCE	36	3	$4,020,964	$1,750,043	$8,224	$5,217,539	$4,657,462	$1,947,390	$1,394,260	$1,920,376	$20,916,258
FLORENCE	37	4	$1,232,967	$790,998	$2,549	$1,720,398	$1,601,777	$397,550	$747,690	$902,706	$7,396,635
FLORENCE	38	5	$1,082,189	$511,612	$50,009	$1,225,316	$1,494,044	$4,424,170	$509,840	$658,190	$9,955,370
TOTAL			$32,241,865	$6,272,828	$334,649	$42,594,529	$35,641,417	$41,805,400	$9,675,390	$17,436,535	$186,002,613
GEORGETOWN	39	1	$17,480,865	$1,199,524	$2,267,945	$66,841,929	$14,304,921	$43,923,850	$4,603,368	$6,006,080	$156,628,482
GREENVILLE	40	1	$157,184,235	$1,327,384	$59,174	$198,347,110	$109,622,418	$137,219,770	$44,551,970	$62,375,830	$710,687,891
GREENWOOD	41	50	$22,377,315	$638,451	$265,947	$22,049,070	$14,645,410	$19,384,280	$4,052,448	$7,214,486	$90,627,407
GREENWOOD	42	51	$2,340,980	$183,384	$52,214	$824,075	$1,255,293	$773,250	$1,396,385	$205,850	$7,031,431
GREENWOOD	43	52	$2,819,325	$227,113	$88,310	$1,527,646	$1,586,479	$7,077,720	$2,630,070	$232,320	$16,188,983
TOTAL			$27,537,620	$1,048,948	$406,471	$24,400,791	$17,487,182	$27,235,250	$8,078,903	$7,652,656	$113,847,821
HAMPTON	44	1	$3,880,360	$712,027	$312,955	$2,316,665	$2,990,850	$4,125,990	$2,287,300	$776,620	$17,402,767
HAMPTON	45	2	$1,606,391	$656,114	$156,585	$952,759	$1,293,840	$1,354,900	$1,204,480	$394,410	$7,619,479
TOTAL			$5,486,751	$1,368,141	$469,540	$3,269,424	$4,284,690	$5,480,890	$3,491,780	$1,171,030	$25,022,246
HORRY	46	1	$62,587,218	$3,035,307	$774,093	$344,758,934	$78,416,128	$12,388,800	$11,035,320	$25,068,180	$538,063,980
JASPER	47	1	$3,660,432	$1,127,518	$1,547,520	$4,955,820	$4,926,400	$467,290	$3,398,880	$834,250	$20,918,110
KERSHAW	48	1	$20,116,119	$1,460,679	$844,419	$14,648,936	$14,807,093	$29,734,410	$6,704,604	$3,346,280	$91,662,540
LANCASTER	49	1	$19,202,668	$808,063	$379,392	$12,162,275	$13,399,585	$19,035,420	$5,045,090	$4,201,560	$74,234,053
LAURENS	50	55	$11,991,492	$773,053	$166,665	$7,510,701	$8,089,900	$8,966,480	$2,893,960	$2,137,190	$42,529,441
LAURENS	51	56	$6,989,026	$524,636	$337,765	$5,773,419	$5,247,380	$10,622,660	$2,123,180	$1,837,190	$33,455,256
TOTAL			$18,980,518	$1,297,689	$504,430	$13,284,120	$13,337,280	$19,589,140	$5,017,140	$3,974,380	$75,984,697
LEE	52	1	$5,385,726	$1,437,899	$121,080	$2,411,539	$3,364,260	$2,986,550	$1,564,210	$976,860	$18,248,124
LEXINGTON	53	1	$23,499,132	$1,011,855	$2,640	$14,415,695	$19,086,920	$12,814,050	$6,528,440	$4,591,050	$81,949,782
LEXINGTON	54	2	$23,872,775	$161,432	$2,508	$25,710,320	$24,458,820	$10,536,940	$7,506,470	$11,178,860	$103,428,125
LEXINGTON	55	3	$3,856,330	$475,937	$32,194	$3,280,727	$3,613,870	$2,538,670	$2,536,050	$1,152,810	$17,486,588
LEXINGTON	56	4	$2,324,225	$399,072	$10	$1,370,712	$2,336,470	$6,477,670	$1,443,700	$207,750	$14,559,609
LEXINGTON	57	5	$37,543,983	$289,578	$3,270	$30,151,602	$24,052,057	$11,801,800	$12,134,820	$5,825,010	$121,802,120
TOTAL			$91,096,445	$2,337,874	$40,622	$74,929,056	$73,548,137	$44,169,130	$30,149,480	$22,955,480	$339,226,224
McCORMICK	58	418	$1,719,867	$450,154	$386,247	$2,085,345	$1,905,510	$1,506,170	$1,349,080	$289,260	$9,691,633
MARION	59	1	$4,144,471	$537,072	$354,191	$2,877,553	$3,401,560	$6,829,400	$992,030	$960,720	$20,096,997
MARION	60	2	$3,220,410	$434,521	$10,495	$2,566,249	$2,609,450	$2,545,770	$318,340	$866,160	$12,571,395
MARION	61	3	$657,451	$396,814	$105,622	$312,248	$654,760	$10	$269,300	$71,110	$2,467,315
MARION	62	4	$342,423	$173,620	$488,760	$177,376	$397,770	$100,280	$195,820	$63,310	$1,939,359
TOTAL			$8,364,755	$1,542,027	$959,068	$5,933,426	$7,063,540	$9,475,460	$1,775,490	$1,961,300	$37,075,066

TABLE NO. 20 - 1990 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
MARLBORO	63	1	$4,440,729	$1,294,949	$880,081	$5,493,417	$5,324,540	$6,736,710	$2,365,782	$1,318,666	$27,854,874
NEWBERRY	64	1	$9,805,673	$1,502,505	$430,897	$10,386,009	$9,555,700	$9,613,680	$6,370,380	$2,518,170	$50,183,014
OCONEE	65	1	$26,716,870	$1,100,526	$232,669	$34,966,594	$17,672,330	$26,970,840	$53,846,040	$4,725,510	$166,231,379
ORANGEBURG	66	1	$1,729,295	$471,683	$38,621	$671,283	$1,267,090	$96,590	$909,100	$169,290	$5,352,952
ORANGEBURG	67	2	$1,316,838	$454,104	$42,133	$752,006	$1,041,140	$140,470	$772,590	$373,430	$4,892,711
ORANGEBURG	68	3	$4,819,094	$598,849	$91,122	$4,532,904	$3,126,998	$5,330,490	$996,980	$1,025,720	$20,522,157
ORANGEBURG	69	4	$2,574,091	$473,114	$12,396	$956,648	$1,738,727	$4,948,400	$779,530	$196,540	$11,679,446
ORANGEBURG	70	5	$15,257,412	$423,173	$13,809	$15,838,152	$10,504,879	$15,633,230	$3,360,830	$6,626,530	$67,658,015
ORANGEBURG	71	6	$1,550,535	$280,311	$20,901	$713,930	$1,169,353	$203,660	$906,400	$329,190	$5,174,280
ORANGEBURG	72	7	$1,285,542	$221,713	$7,626	$2,644,853	$965,065	$37,840	$461,470	$2,427,680	$8,051,789
ORANGEBURG	73	8	$680,859	$211,891	$85,025	$325,901	$537,930	$150,280	$563,770	$261,100	$2,816,756
TOTAL			$29,213,666	$3,134,838	$311,633	$26,435,677	$20,351,182	$26,540,960	$8,750,670	$11,409,480	$126,148,106
PICKENS	74	1	$25,843,394	$556,620	$353,523	$32,557,842	$26,576,520	$25,602,650	$17,576,610	$6,783,180	$135,850,339
RICHLAND	75	1	$76,174,848	$991,928	$221,160	$143,718,474	$75,061,599	$58,577,090	$43,509,160	$37,467,957	$435,722,216
RICHLAND	76	2	$36,205,500	$337,028	$50,028	$43,931,166	$29,233,413	$12,507,630	$6,424,200	$9,687,990	$138,376,955
TOTAL			$112,380,348	$1,328,956	$271,188	$187,649,640	$104,295,012	$71,084,720	$49,933,360	$47,155,947	$574,099,171
SALUDA	77	1	$4,050,062	$1,072,769	$184,313	$2,936,087	$3,386,125	$1,370,960	$1,258,640	$767,610	$15,026,566
SPARTANBURG	78	1	$8,709,821	$302,740	$11,683	$6,501,369	$5,882,421	$4,133,140	$2,721,150	$1,380,260	$29,642,584
SPARTANBURG	79	2	$12,799,244	$319,804	$4,836	$9,522,824	$9,906,137	$10,780,280	$3,298,180	$2,287,450	$48,918,755
SPARTANBURG	80	3	$5,076,964	$92,765	$18,452	$4,294,613	$4,617,756	$22,814,110	$2,954,572	$1,388,350	$41,257,582
SPARTANBURG	81	4	$3,559,565	$261,569	$63,646	$2,988,294	$3,241,625	$6,966,600	$2,331,420	$562,890	$19,975,609
SPARTANBURG	82	5	$8,904,828	$189,064	$8,303	$8,191,763	$11,699,047	$19,037,910	$3,471,494	$6,142,490	$57,644,899
SPARTANBURG	83	6	$17,327,614	$235,569	$37,068	$23,118,883	$16,803,710	$28,172,620	$6,127,652	$9,021,610	$100,844,726
SPARTANBURG	84	7	$25,028,874	$24,615	$827	$29,178,231	$18,273,197	$13,636,740	$10,499,172	$11,624,520	$108,266,176
TOTAL			$81,406,910	$1,426,126	$144,815	$83,795,977	$70,423,893	$105,541,400	$31,403,640	$32,407,570	$406,550,331
SUMTER	85	2	$10,716,420	$2,105,858	$174,967	$9,694,574	$8,396,340	$11,371,300	$1,989,640	$2,466,880	$46,915,979
SUMTER	86	1	$19,226,113	$103,046	$2,858	$19,898,225	$11,885,540	$8,547,510	$4,508,540	$6,253,370	$70,425,202
TOTAL			$29,942,533	$2,208,904	$177,825	$29,592,799	$20,281,880	$19,918,810	$6,498,180	$8,720,250	$117,341,181
UNION	87	1	$8,220,702	$585,604	$367,272	$4,049,636	$7,184,338	$16,146,820	$3,836,230	$1,665,110	$42,055,712
WILLIAMSBURG	88	1	$6,759,965	$3,369,757	$1,029,292	$11,066,508	$9,969,980	$9,613,340	$3,293,664	$2,022,970	$47,125,476
YORK	89	1	$7,2[illegible],939	$393,669	$148,922	$4,810,772	$5,319,778	$5,317,960	$5,676,915	$887,380	$29,807,335
YORK	90	2	$13,985,475	$144,298	$38,673	$8,146,275	$6,487,798	$3,500,800	$232,769,248	$1,223,980	$266,296,547
YORK	91	3	$36,251,096	$202,628	$51,309	$32,266,708	$26,128,839	$66,643,390	$5,416,455	$8,819,080	$175,779,505
YORK	92	4	$12,506,578	$58,941	$10,859	$9,879,050	$7,488,585	$3,384,380	$2,237,382	$3,444,560	$39,010,335
TOTAL			$69,995,088	$799,536	$249,763	$55,102,805	$45,425,000	$78,846,530	$246,100,000	$14,375,000	$510,893,722
STATE TOTALS			$1,354,750,889	$74,276,173	$24,305,277	$2,090,788,026	$1,094,804,015	$1,185,897,996	$852,007,273	$420,212,094	$7,097,041,743

TABLE NO. 21 - MANUFACTURING PROPERTY
1990 PROPERTY TAX ASSESSMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE
ABBEVILLE	66	$7,880,960
AIKEN	113	$44,336,360
ALLENDALE	23	$5,985,680
ANDERSON	398	$67,888,770
BAMBERG	38	$2,827,730
BARNWELL	33	$5,942,640
BEAUFORT	44	$3,165,930
BERKELEY	76	$49,296,400
CALHOUN	21	$30,064,890
CHARLESTON	161	$47,213,160
CHEROKEE	131	$44,396,600
CHESTER	84	$25,753,440
CHESTERFIELD	100	$23,639,320
CLARENDON	43	$2,404,110
COLLETON	50	$4,542,540
DARLINGTON	82	$39,343,490
DILLON	41	$7,408,190
DORCHESTER	77	$16,278,310
EDGEFIELD	40	$3,468,590
FAIRFIELD	44	$14,122,240
FLORENCE	193	$45,337,580
GEORGETOWN	82	$44,090,410
GREENVILLE	738	$151,001,080
GREENWOOD	140	$32,314,690
HAMPTON	42	$5,512,990
HORRY	113	$15,540,560
JASPER	16	$366,340
KERSHAW	80	$38,569,090
LANCASTER	97	$17,257,860
LAURENS	111	$20,092,870
LEE	21	$3,632,230
LEXINGTON	259	$44,974,460
MCCORMICK	16	$1,562,930
MARION	61	$11,265,080
MARLBORO	39	$7,043,980
NEWBERRY	53	$7,219,040
OCONEE	162	$26,968,930
ORANGEBURG	121	$31,119,190
PICKENS	170	$35,859,910
RICHLAND	268	$66,657,360
SALUDA	24	$1,848,380
SPARTANBURG	615	$129,304,750
SUMTER	101	$23,816,610
UNION	83	$16,458,070
WILLIAMSBURG	70	$7,756,450
YORK	326	$73,576,930
	5,666	$1,305,107,120

Figures as of August 23, 1990.

TABLE NO. 22 - BUSINESS PERSONAL PROPERTY
1990 PROPERTY TAX ASSESSMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE
ABBEVILLE	446	$688,230
AIKEN	2897	$10,102,900
ALLENDALE	317	$454,570
ANDERSON	3698	$9,999,010
BAMBERG	530	$886,260
BARNWELL	569	$1,361,040
BEAUFORT	3225	$17,389,060
BERKELEY	1784	$6,849,610
CALHOUN	270	$560,770
CHARLESTON	9924	$41,708,780
CHEROKEE	1148	$3,122,590
CHESTER	697	$2,006,970
CHESTERFIELD	967	$2,050,320
CLARENDON	799	$1,423,650
COLLETON	857	$2,188,110
DARLINGTON	1578	$3,771,170
DILLON	766	$3,087,680
DORCHESTER	1667	$5,019,610
EDGEFIELD	456	$756,510
FAIRFIELD	430	$1,893,160
FLORENCE	3657	$12,299,560
GEORGETOWN	1525	$7,519,230
GREENVILLE	10587	$39,876,260
GREENWOOD	1623	$4,092,280
HAMPTON	533	$3,299,450
HORRY	6998	$32,119,890
JASPER	492	$1,451,440
KERSHAW	1100	$2,684,650
LANCASTER	1220	$2,620,300
LAURENS	1178	$4,334,350
LEE	439	$592,190
LEXINGTON	4724	$15,864.120
MCCORMICK	190	$415,000
MARION	871	$1,249,120
MARLBORO	656	$1,130,640
NEWBERRY	854	$1,998,580
OCONEE	1417	$6,321,920
ORANGEBURG	2579	$6,805,520
PICKENS	2041	$4,552,160
RICHLAND	8640	$34,247,990
SALUDA	352	$740,140
SPARTANBURG	6439	$22,930,880
SUMTER	2068	$6,570,700
UNION	688	$1,115,050
WILLIAMSBURG	806	$2,275,220
YORK	3393	$11,990,140
	98095	$344,416,780

FIGURES AS OF JULY 16, 1990

TABLE NO. 23 - ELECTRIC COOPERATIVES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AIKEN ELECTRIC COOP., INC.		
Aiken	$1,747,180	
Barnwell	$29,770	
Calhoun	$41,290	
Edgefield	$594,130	
Greenwood	$450	
Lexington	$164,640	
McCormick	$69,800	
Orangeburg	$322,360	
Saluda	$138,470	$3,108,090
BERKELEY ELECTRIC COOP., INC.		
Berkeley	$3,499,760	
Charleston	$1,828,220	
Dorchester	$143,170	$5,471,150
BLACK RIVER ELECTRIC COOP., INC.		
Clarendon	$339,030	
Kershaw	$401,810	
Lee	$246,030	
Sumter	$1,047,570	$2,034,440
BLUE RIDGE ELECTRIC COOP., INC.		
Anderson	$421,480	
Greenville	$258,110	
Oconee	$1,752,370	
Pickens	$1,411,820	
Spartanburg	$1,910	$3,845,690
BROAD RIVER ELECTRIC COOP., INC.		
Cherokee	$675,310	
Newberry	$14,670	
Spartanburg	$400,100	
Union	$240,880	$1,330,960
COASTAL ELECTRIC COOP., INC.		
Bamberg	$1,050	
Colleton	$848,790	$849,840
EDISTO ELECTRIC COOP., INC.		
Allendale	$155,340	
Bamberg	$445,140	
Barnwell	$344,180	
Berkeley	$2,730	
Colleton	$2,090	

TABLE NO. 23 - ELECTRIC COOPERATIVES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Dorchester	$345,570	
Hampton	$13,000	
Orangeburg	$296,670	$1,604,720
FAIRFIELD ELECTRIC COOP., INC.		
Chester	$175,830	
Fairfield	$333,550	
Kershaw	$405,400	
Richland	$293,990	
York	$2,100	$1,210,870
HORRY ELECTRIC COOP., INC.		
Horry	$2,761,160	$2,761,160
LAURENS ELECTRIC COOP., INC.		
Abbeville	$5,170	
Anderson	$22,730	
Greenville	$593,280	
Laurens	$956,650	
Newberry	$36,980	
Spartanburg	$466,540	
Union	$3,590	$2,084,940
LITTLE RIVER ELECTRIC COOP.		
Abbeville	$352,410	
Anderson	$203,120	
Greenwood	$1,090	
McCormick	$194,460	$751,080
LYNCHES RIVER ELECTRIC COOP.		
Chesterfield	$789,670	
Kershaw	$230,800	
Lancaster	$288,940	$1,309,410
MARLBORO ELECTRIC COOPERATIVE		
Dillon	$167,050	
Marlboro	$470,490	$637,540
MID-CAROLINA ELECTRIC COOP.		
Aiken	$23,000	
Lexington	$2,130,480	
Newberry	$27,990	
Richland	$391,950	
Saluda	$368,450	$2,941,870

TABLE NO. 23 - ELECTRIC COOPERATIVES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
NEWBERRY ELECTRIC COOPERATIVE		
Fairfield	$27,970	
Laurens	$13,990	
Lexington	$6,730	
Newberry	$723,240	$771,930
PALMETTO ELECTRIC COOPERATIVE		
Allendale	$3,380	
Beaufort	$2,822,090	
Hampton	$472,760	
Jasper	$536,450	$3,834,680
PEE DEE ELECTRIC COOPERATIVE		
Chesterfield	$164,980	
Darlington	$1,023,520	
Dillon	$174,460	
Florence	$289,060	
Lee	$30,140	
Marion	$365,700	$2,047,860
SANTEE ELECTRIC COOPERATIVE		
Clarendon	$367,430	
Florence	$405,510	
Georgetown	$822,690	
Williamsburg	$807,990	$2,403,620
TRI-COUNTY ELECTRIC COOPERATIVE		
Calhoun	$423,030	
Kershaw	$9,500	
Lexington	$85,020	
Orangeburg	$365,470	
Richland	$407,860	
Sumter	$300	$1,291,180
YORK ELECTRIC COOPERATIVE		
Cherokee	$25,740	
Chester	$76,900	
Lancaster	$127,150	
York	$2,186,870	$2,416,660
STATE TOTAL		$42,707,690

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
*AQUENERGY SYSTEMS, INC.		
Greenville	$39,520	
Laurens	$356,930	
Pickens	$38,770	
Spartanburg	$26,670	$461,890
CAROLINA POWER & LIGHT CO.		
Chesterfield	$1,545,420	
Clarendon	$772,110	
Darlington	$45,769,250	
Dillon	$1,189,070	
Florence	$5,306,890	
Georgetown	$161,520	
Horry	$152,060	
Kershaw	$1,249,360	
Lee	$1,007,580	
Marion	$2,055,070	
Marlboro	$1,023,670	
Sumter	$3,633,580	
Williamsburg	$1,134,420	$65,000,000
CENTRAL ELECTRIC COOPERATIVE, INC.		
Aiken	$153,310	
Allendale	$1,330	
Bamberg	$24,910	
Barnwell	$59,180	
Beaufort	$66,420	
Berkeley	$144,680	
Calhoun	$36,280	
Charleston	$293,850	
Chester	$5,940	
Chesterfield	$80,120	
Clarendon	$14,120	
Colleton	$168,010	
Darlington	$53,240	
Dillon	$69,000	
Dorchester	$61,300	
Edgefield	$16,830	
Fairfield	$47,450	
Florence	$25,820	
Georgetown	$13,960	
Hampton	$94,720	
Horry	$122,490	
Jasper	$12,960	
Kershaw	$66,530	
Lancaster	$11,490	
Laurens	$130	
Lee	$5,400	
Lexington	$76,410	
McCormick	$270	
Marion	$4,240	

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Marlboro	$12,880	
Newberry	$100,140	
Orangeburg	$15,060	
Richland	$547,780	
Saluda	$95,700	
Sumter	$49,300	
Williamsburg	$116,350	
York	$30	$2,667,630
CLIFTON POWER CORPORATION		
Spartanburg	$17,540 Est.	$17,540 Est.
*CONEROSS POWER CORPORATION		
Oconee	$124,130	$124,130
*CONSOLIDATED HYDRO, INC.		
Pickens	$102,320	$102,320
DUKE POWER COMPANY		
Abbeville	$700,120	
Aiken	$109,240	
Anderson	$14,637,070	
Cherokee	$3,153,200	
Chester	$3,634,070	
Fairfield	$474,210	
Greenville	$19,114,950	
Greenwood	$5,942,300	
Kershaw	$898,300	
Lancaster	$3,488,600	
Laurens	$2,056,500	
McCormick	$90,760	
Newberry	$1,434,940	
Oconee	$52,350,870	
Pickens	$13,201,060	
Saluda	$680	
Spartanburg	$14,455,180	
Union	$502,100	
York	$26,255,850	$162,500,000
GEORGIA POWER COMPANY		
Aiken	$6,610	
Edgefield	$3,260	
Oconee	$335,630	$345,500
LOCKHART POWER COMPANY		
Cherokee	$19,410	
Chester	$22,090	
Spartanburg	$30,990	

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Union	$729,030	
York	$9,480	$811,000
MPX COMPANY		
Berkeley	$23,770	
Calhoun	$40,680	
Charleston	$97,160	
Colleton	$4,430	
Dorchester	$159,600	
Lexington	$67,650	
Orangeburg	$102,370	
Richland	$35,410	$531,070
NORTH CAROLINA ELECTRIC MEMBERSHIP CORPORATION		
York	$65,196,230	$65,196,230
NORTH CAROLINA MUNICIPAL POWER AGENCY #1		
York	$82,326,720	$82,326,720
PEOPLES NATURAL GAS CO. OF SC		
Darlington	$170,210	
Florence	$440,130	
Sumter	$400,960	$1,011,300
PIEDMONT MUNICIPAL POWER AGENCY		
Greenville	$127,110	
York	$28,737,270	$28,864,380
PIEDMONT NATURAL GAS COMPANY		
Anderson	$1,479,150	
Greenville	$4,059,410	
Spartanburg	$2,013,040	$7,551,600
SALUDA RIVER ELECTRIC CORP., INC.		
Abbeville	$5,880	
Anderson	$21,130	
Cherokee	$30,120	
Greenville	$100,440	
Laurens	$51,300	
McCormick	$1,790	
Oconee	$106,080	
Pickens	$76,860	
Spartanburg	$27,390	
York	$22,791,310	$23,212,300
SOUTH CAROLINA ELECTRIC & GAS CO.		

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Abbeville	$341,560	
Aiken	$12,448,020	
Allendale	$812,650	
Bamberg	$807,930	
Barnwell	$1,286,870	
Beaufort	$4,518,150	
Berkeley	$2,618,450	
Calhoun	$661,280	
Charleston	$18,215,910	
Chester	$17,320	
Chesterfield	$186,890	
Colleton	$9,575,590	
Darlington	$510	
Dillon	$137,460	
Dorchester	$3,823,280	
Edgefield	$1,342,170	
Fairfield	$62,226,710	
Florence	$139,390	
Georgetown	$301,600	
Greenwood	$18,090	
Hampton	$1,580,620	
Horry	$407,910	
Jasper	$1,173,730	
Kershaw	$336,000	
Lee	$43,700	
Lexington	$17,676,740	
McCormick	$391,700	
Marion	$206,760	
Newberry	$1,485,980	
Orangeburg	$2,266,360	
Richland	$27,330,700	
Saluda	$1,108,300	
Sumter	$160	
Union	$457,990	
Williamsburg	$53,520	$174,000,000
SOUTH CAROLINA GENERATING COMPANY, INC.		
Berkeley	$12,239,640	$12,239,640
UNITED CITIES GAS COMPANY		
Cherokee	$562,750	$562,750
STATE TOTAL		$627,526,000

*Property Divisions proposed value. Company has appealed this figure.

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
ALLTEL SOUTH CAROLINA (FORMERLY SC TELEPHONE CO.)		
Calhoun	$296,680	
Greenville	$70,350	
Kershaw	$46,040	
Lancaster	$201,200	
Lexington	$1,078,970	
Spartanburg	$740,610	$2,433,850
ANDERSON CELLULAR TELEPHONE		
Anderson	$39,560	$39,560
BLUFFTON TELEPHONE & APPLIANCE CO.		
Beaufort	$441,150 Est.	$441,150 Est.
CELLULAR PHONE OF AIKEN-AUGUSTA		
Aiken	$175,810	$175,810
CHARLESTON/N. CHARLESTON MSA LIMITED PARTNERSHIP		
Beaufort	$27,080	
Berkeley	$64,680	
Charleston	$457,160	
Dorchester	$72,920	$621,840
CHESNEE TELEPHONE CO., INC.		
Cherokee	$61,420	
Spartanburg	$276,500	$337,920
CHESTER TELEPHONE COMPANY		
Chester	$909,410	
Fairfield	$23,270	
Lancaster	$110	
Union	$3,710	$936,500
COLUMBIA CELLULAR TELEPHONE COMPANY		
Lexington	$36,320	
Richland	$464,860	$501,180
CONTEL OF SOUTH CAROLINA, INC.		
Aiken	$133,150	
Calhoun	$120	

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Greenville	$1,189,430	
Laurens	$1,190	
Orangeburg	$338,020	$1,661,910
FARMERS TELEPHONE COOPERATIVE		
Clarendon	$91,370	
Florence	$105,350	
Lee	$59,580	
Sumter	$264,190	
Williamsburg	$119,320	$639,810
FORT MILL TELEPHONE COMPANY		
Lancaster	$51,990	
York	$671,170	$723,160
GENERAL TELEPHONE CO. OF THE SOUTH INC.		
Abbeville	$406,520	
Allendale	$250,200	
Bamberg	$259,790	
Beaufort	$7,960	
Charleston	$589,980	
Clarendon	$380,760	
Colleton	$391,720	
Darlington	$239,390	
Fairfield	$1,013,860	
Florence	$1,369,300	
Georgetown	$3,319,790	
Hampton	$176,530	
Horry	$8,102,060	
Laurens	$595,150	
Lee	$182,780	
McCormick	$128,180	
Spartanburg	$376,650	
Sumter	$2,737,450	
Williamsburg	$844,400	$21,372,470
GREENVILLE/SPARTANBURG MSA LIMITED PARTNERSHIP		
Anderson	$118,160	
Greenville	$319,110	
Pickens	$93,360	
Spartanburg	$110,900	$641,530
HARGRAY TELEPHONE COMPANY		
Beaufort	$3,564,660	
Jasper	$210,210	$3,774,870

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
HEATH SPRINGS TELEPHONE COMPANY		
Lancaster	$44,690	$44,690
HOME TELEPHONE COMPANY		
Berkeley	$701,080	
Dorchester	$62,920	
Orangeburg	$2,880	$766,880
HORRY TELEPHONE COOPERATIVE, INC.		
Horry	$977,040	$977,040
COMMUNICATIONS SERVICES, INC.		
FORMERLY US TRANSMISSION		
Anderson	$16,270	
Cherokee	$17,070	
Greenville	$15,640	
Laurens	$15,710	
Spartanburg	$78,000	$142,690
LANCASTER TELEPHONE COMPANY		
Chester	$49,790	
Lancaster	$1,144,560	$1,194,350
LOCKHART TELEPHONE		
Chester	$5,320	
Union	$35,790	
York	$850	$41,960
McCLELLANVILLE TELEPHONE COMPANY		
Charleston	$118,960	$118,960
METRO MOBILE CTS OF GREENVILLE		
Greenville	$650,360	
Pickens	$62,070	
Spartanburg	$73,280	$785,710
NORWAY TELEPHONE COMPANY		
Orangeburg	$27,900	$27,900
PALMETTONET, INC.		
Florence	$33,500	

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Hampton	$5,570	
Horry	$240	
Marion	$34,430	
Richland	$41,190	
York	$2,590	$117,520
PALMETTO RURAL TELEPHONE CO-OP.		
Colleton	$186,690	$186,690
PIEDMONT RURAL TELEPHONE COOP., INC.		
Laurens	$237,810	$237,810
POND BRANCH TELEPHONE COMPANY		
Aiken	$89,910	
Calhoun	$0	
Lexington	$493,450	
Orangeburg	$11,520	$594,880
RIDGE TELEPHONE COMPANY		
Aiken	$41,890	
Edgefield	$2,750	
Saluda	$84,380	$129,020
RIDGEWAY TELEPHONE SYSTEM		
Fairfield	$83,950	
Richland	$170	$84,120
ROCK HILL TELEPHONE COMPANY		
Chester	$8,390	
Lancaster	$5,780	
York	$3,359,270	$3,373,440
SANDHILL TELEPHONE COOPERATIVE		
Chesterfield	$365,630	
Kershaw	$29,320	$394,950
TELECOM*USA		
FORMERLY SOUTHERNET		
Abbeville	$28,550	
Anderson	$238,620	
Barnwell	$50	
Beaufort	$6,380	
Berkeley	$50,700	
Calhoun	$36,100	
Charleston	$135,580	
Cherokee	$57,810	
Dorchester	$31,750	
Florence	$21,330	
Greenville	$1,703,860	

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Greenwood	$45,890	
Horry	$7,280	
Lexington	$111,630	
Newberry	$37,500	
Orangeburg	$48,870	
Pickens	$40,370	
Richland	$638,920	
Spartanburg	$360,270	
York	$533,540	$4,135,000
ST. MATTHEWS TELEPHONE CO., INC.		
(Files as Alltel SC)	N/A	N/A
ST. STEPHEN TELEPHONE COMPANY		
Berkeley	$215,300	$215,300
UNITED TELEPHONE CO. OF THE CAROLINAS		
Abbeville	$13,930	
Aiken	$390	
Allendale	$990	
Beaufort	$1,760,340	
Berkeley	$240	
Greenville	$120	
Greenwood	$2,215,640	
Hampton	$519,190	
Jasper	$219,260	
Laurens	$34,890	
McCormick	$2,490	
Newberry	$4,180	
Orangeburg	$419,470	
Saluda	$199,850	
Richland	$2,370	$5,393,350
WEST CAROLINA RURAL TELEPHONE COOP., INC.		
Abbeville	$246,830	
Anderson	$220,100	
McCormick	$40,660	$507,590
WILLISTON TELEPHONE COMPANY		
Aiken	$7,810	
Barnwell	$193,720	
Orangeburg	$155,580	$357,110
STATE TOTAL		$54,128,520

TABLE NO. 26 - MAJOR COMMUNICATIONS COMPANIES
1990 PROPERTY TAX ASSESSMENTS

COUNTY	AT&T COMMUNICATIONS	MCI TELECOMMUNICATION	SOUTHERN BELL TELEPHONE	WESTERN UNION TELEGRAPH CO.	WILLIAMS TELECOMMUNICATIONS (FORMERLY LIGHTNET)	US SPRINT
Abbeville	$291,790	$0	$60,680	$0	$0	$0
Aiken	$253,010	$147,930	$5,997,460	$480	$134,030	$117,330
Allendale	$159,480	$411,920	$363,710	$80	$270,810	$2,390,390
Anderson	$53,780	$89,130	$7,310,720	$150	$0	$0
Bamberg	$73,540	$89,930	$635,620	$0	$64,200	$125,580
Barnwell	$103,800	$0	$965,940	$40	$82,020	$69,540
Beaufort	$740	$0	$26,170	$670	$0	$0
Berkeley	$11,790	$0	$1,585,210	$410	$0	$0
Calhoun	$0	$0	$121,070	$10	$0	$0
Charleston	$892,150	$216,120	$17,636,450	$5,760	$0	$156,050
Cherokee	$80,420	$109,730	$1,770,600	$210	$0	$260,380
Chester	$151,140	$0	$6,580	$160	$0	$0
Chesterfield	$84,120	$0	$590,060	$270	$115,550	$211,040
Clarendon	$0	$0	$0	$270	$0	$0
Colleton	$189,150	$0	$213,860	$360	$0	$139,510
Darlington	$148,400	$0	$2,813,330	$380	$0	$0
Dillon	$339,440	$107,400	$1,136,180	$90	$0	$0
Dorchester	$92,310	$0	$3,756,980	$150	$0	$0
Edgefield	$32,770	$0	$859,820	$80	$0	$0
Fairfield	$281,510	$0	$93,960	$0	$0	$0
Florence	$652,780	$253,290	$5,427,170	$5,400	$0	$0
Georgetown	$0	$0	$0	$230	$0	$0
Greenville	$1,671,000	$245,060	$18,684,210	$16,640	$0	$11,230
Greenwood	$56,590	$530	$0	$270	$0	$0
Hampton	$41,640	$89,220	$0	$100	$86,510	$396,720
Horry	$646,980	$0	$2,100	$1,310	$0	$0
Jasper	$0	$0	$10,340	$0	$15,410	$22,150
Kershaw	$186,420	$0	$2,114,820	$210	$122,050	$227,870
Lancaster	$152,780	$0	$510	$30	$0	$0
Laurens	$859,910	$0	$997,790	$10	$0	$0
Lee	$115,000	$0	$29,740	$80	$0	$0
Lexington	$302,230	$78,280	$5,674,540	$710	$76,910	$177,520
McCormick	$89,400	$0	$410	$0	$0	$0
Marion	$201,060	$0	$1,395,550	$260	$0	$0
Marlboro	$0	$0	$1,100,260	$390	$34,190	$71,160
Newberry	$254,700	$50	$1,664,620	$10	$0	$0
Oconee	$0	$102,000	$2,942,410	$150	$0	$0
Orangeburg	$350	$86,990	$3,019,060	$440	$69,280	$146,830
Pickens	$0	$0	$4,220,900	$220	$0	$0
Richland	$3,794,480	$309,360	$20,885,000	$15,910	$129,040	$182,270
Saluda	$0	$0	$207,480	$0	$0	$0
Spartanburg	$402,490	$318,970	$10,127,440	$380	$0	$551,410
Sumter	$396,910	$107,190	$44,200	$150	$0	$0
Union	$327,470	$0	$1,333,880	$10	$0	$0
Williamsburg	$15,420	$0	$360	$210	$0	$0
York	$293,050	$118,690	$1,984,910	$420	$0	$0
STATE TOTAL	$13,700,000	$2,881,790	$127,812,100	$53,110	$1,200,000	$5,256,980

TABLE NO. 27 - PIPELINE COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
C & T PIPELINE, INC.		
(Merged into SCANA Hydrocarbon		
CAROTANE, INC.		
Abbeville	$13,000	
Aiken	$80	
Chesterfield	$5,100	
Dillon	$5,990	
Florence	$4,180	
Greenwood	$370	
Horry	$9,000	
Kershaw	$25,750	
Lexington	$1,050	
McCormick	$320	
Marion	$4,600	
Richland	$8,440	$77,880
CAROLINA-TRANSCO PROPANE COMPANY		
(Merged into SCANA Hydrocarbon		
CARO-TRAN COMPANY		
(Merged into SCANA Hydrocarbon		
*COLONIAL PIPELINE COMPANY		
Abbeville	$306,030	
Aiken	$23,100	
Anderson	$2,337,270	
Cherokee	$1,784,770	
Edgefield	$94,640	
Greenville	$1,079,060	
Greenwood	$79,640	
Laurens	$149,730	
McCormick	$212,270	
Spartanburg	$1,904,170	
York	$29,320	$8,000,000
DIXIE PIPELINE		
Aiken	$77,580	
Chesterfield	$162,860	
Edgefield	$78,990	
Kershaw	$119,680	
Lexington	$172,950	
McCormick	$7,760	
Marlboro	$14,130	
Richland	$42,610	$676,560
PLANTATION PIPELINE COMPANY		
Anderson	$447,590	

TABLE NO. 27 - PIPELINE COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Cherokee	$296,430	
Greenville	$224,810	
Laurens	$7,690	
Spartanburg	$491,470	$1,467,990
SCANA HYDROCARBONS, INC.		
Chester	$27,200	
Kershaw	$38,080	
Lancaster	$59,850	
York	$776,770	$901,900
SOUTH CAROLINA PIPELINE CORPORATION		
Abbeville	$55,590	
Aiken	$1,566,760	
Allendale	$36,250	
Anderson	$13,430	
Bamberg	$9,160	
Barnwell	$77,510	
Beaufort	$74,380	
Berkeley	$1,704,420	
Calhoun	$8,240	
Charleston	$97,770	
Cherokee	$44,440	
Chester	$145,650	
Chesterfield	$150,820	
Colleton	$40,800	
Darlington	$188,000	
Dillon	$82,050	
Dorchester	$424,650	
Edgefield	$36,290	
Fairfield	$15,040	
Florence	$150,880	
Georgetown	$94,490	
Greenwood	$36,390	
Hampton	$86,410	
Horry	$63,950	
Jasper	$1,200	
Kershaw	$612,030	
Lancaster	$65,260	
Lee	$92,510	
Lexington	$515,010	
Marion	$105,600	
Marlboro	$82,980	
Newberry	$103,720	
Orangeburg	$458,650	
Richland	$653,910	
Saluda	$99,530	
Spartanburg	$59,130	
Sumter	$125,250	
Union	$104,700	
Williamsburg	$23,390	
York	$93,760	$8,400,000

TABLE NO. 27 - PIPELINE COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
SOUTHERN NATURAL GAS COMPANY		
Aiken	$260,110	
Jasper	$639,890	$900,000
TRANSCONTINENTAL GAS PIPELINE CORP.		
Anderson	$718,780	
Cherokee	$465,690	
Greenville	$462,240	
Laurens	$55,040	
Spartanburg	$1,134,360	$2,836,110
STATE TOTALS		$23,260,440

Property Divisions proposed value. The company has appealed this figure

TABLE NO. 28 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE CSX TRANSPORTATION (FORMERLY SEABOARD SYSTEM) IN SOUTH CAROLINA FOR TAX YEAR 1990

COUNTY	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Abbeville	33.51	$414,400
Aiken	18.55	$131,910
Allendale	40.75	$352,410
Anderson	25.86	$330,230
Bamberg	21.44	$258,330
Barnwell	23.74	$247,770
Beaufort	0.41	$5,950
Berkeley	78.98	$845,170
Calhoun	18.62	$185,210
Charleston	50.25	$644,990
Cherokee	2.50	$33,020
Chester	29.26	$354,360
Chesterfield	40.66	$398,080
Clarendon	25.64	$280,400
Colleton	22.47	$326,720
Darlington	2.06	$8,850
Dillon	39.71	$469,960
Dorchester	1.16	$2,190
Florence	48.04	$785,000
Georgetown	30.61	$151,450
Greenville	45.69	$641,630
Greenwood	54.98	$616,060
Hampton	54.73	$510,670
Jasper	49.99	$623,400
Kershaw	36.20	$417,890
Lancaster	7.44	$89,200
Laurens	94.61	$927,350
Lee	7.84	$156,350
Lexington	35.81	$421,180
McCormick	31.42	$274,270
Marion	36.39	$341,770
Marlboro	26.31	$233,490
Newberry	37.05	$376,870
Orangeburg	61.59	$455,370
Richland	61.39	$968,840
Spartanburg	60.64	$785,590
Sumter	52.83	$856,310
Union	13.99	$166,390
Williamsburg	61.00	$673,680
York	7.51	$90,610
TOTAL	1,391.63	$15,853,320

TABLE NO. 29 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE NORFOLK SOUTHERN SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1990

SOUTHERN RAILWAY SYSTEM	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Aiken	65.98	$583,920
Anderson	24.54	$220,200
Bamberg	20.03	$169,780
Barnwell	24.52	$212,270
Calhoun	15.15	$192,630
Charleston	13.99	$216,760
Cherokee	34.35	$449,240
Chester	21.76	$282,670
Dorchester	34.92	$446,050
Edgefield	20.90	$200,590
Fairfield	61.09	$695,040
Greenville	29.76	$476,120
Greenwood	12.13	$111,080
Kershaw	0.00	$0
Lancaster	29.86	$126,550
Lexington	57.11	$637,050
Newberry	42.71	$363,260
Oconee	45.11	$621,730
Orangeburg	41.92	$493,680
Pickens	26.72	$457,410
Richland	70.02	$960,800
Saluda	14.40	$189,940
Spartanburg	64.38	$1,491,670
Sumter	20.75	$88,540
Union	35.39	$306,050
York	45.17	$396,460
TOTAL NORFOLK SOUTHERN	872.66	$10,389,490

TABLE NO. 30 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR TAX YEAR 1990

LOCAL RAILROADS	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Greenville & Northern	11.32	$82,780
Hampton & Branchville	42.55	$122,480
Lancaster & Chester	28.60	$251,280
Mid Atlantic	37.00	$127,360
North Charleston Terminal	2.29	$42,500
Pickens Railroad	9.30	$32,760
SC Central Railroad	55.19	$395,310
TOTAL LOCAL RAILROADS	186.25	$1,054,470

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AAA UTILITIES		
Lexington	$50,000 Est.	$50,000 Est.
A. D. HARE WATERWORKS, INC.		
Berkeley	$10,770	$10,770
ALPINE UTILITIES, INC.		
Lexington	$19,090	$19,090
ANCO UTILITIES, INC.		
Lexington	$50,000 Est.	$50,000 Est.
AUGUSTA FIELDS UTILITIES		
Greenwood	$510	$510
B & B WATER WORKS, INC.		
Spartanburg	$50,000 Est.	$50,000 Est.
BLUE RIBBON WATER CORP.		
York	$50,000 Est.	$50,000 Est.
BUCKEYE WATER COMPANY, INC.		
Richland	$23,270	$23,270
BUSH RIVER UTILITIES,INC.		
Lexington	$17,330	$17,330
CALVIN ACRES UTILITY COMPANY, INC.		
Lexington	$50,000 Est.	$50,000 Est.
CAPITAL UTILITY CORPORATION		
Beaufort	$134,220	$134,220
CAROLINA WATER SERVICE, INC.		
Aiken	$3,940	
Anderson	$3,130	
Beaufort	$6,650	
Berkeley	$4,220	
Charleston	$22,640	
Dorchester	$36,960	
Georgetown	$15,530	
Lancaster	$7,230	
Lexington	$528,410	
Orangeburg	$19,760	
Richland	$187,720	
Sumter	$40,020	
Williamsburg	$2,430	
York	$113,490	$992,130
CLEMMONS TRAILER PARK WATER COMPANY		
Berkeley	$50,000 Est.	$50,000 Est.
COURTENAY UTILITIES		
Oconee	$48,360	$48,360

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
CUC, INC. Beaufort	$20,700	$20,700
COASTAL UTILITIES, INC. Beaufort	$11,900	$11,900
CREST WATER COMPANY, INC. York	$19,030	$19,030
CROWNDALE WATER SYSTEM, INC. Sumter	$4,290	$4,290
DEVELOPMENT SERVICE, INC. Lexington	$11,460	$11,460
DUNMOVIN UTILITIES Anderson	$50,000 Est.	$50,000 Est.
E. B. STONE WATER York	$70	$70
EAGLE POINT WATER COMPANY, INC. Clarendon	$1,430	$1,430
ELGIN ESTATES, PARTNERSHIP Lexington	$380	$380
ELGIN ESTATES WATER CORPORATION Kershaw	$1,530	$1,530
E. & R. PARTNERSHIP Clarendon	$2,560	$2,560
FAIRFOREST WATER SYSTEM, INC. Greenwood	$130	$130
FORT LAWN DEVELOPMENT COMPANY Lancaster	$630	$630
FRIPP ISLAND SEWER SYSTEM Beaufort	$56,270	$56,270
GNATO'S UTILITY York	$1,110	$1,110
H2O WATER COMPANY Greenville	$1,050	$1,050
H & H ENTERPRISES, INC. York	$50,000 Est.	$50,000 Est.
HAIG POINT UTILITY COMPANY, IN Charleston	$150,000 Est.	$150,000 Est.
HARBOR ISLAND SEWER SYSTEM		

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Beaufort	$2,230	$2,230
HARBOR ISLAND UTILITIES, INC.		
Beaufort	$15,040	$15,040
HARKIN UTILITY SERVICE, INC.		
Orangeburg	$50,000 Est.	$50,000 Est.
HARTWELL UTILITIES, INC.		
Oconee	$12,990	$12,990
HEATER OF SEABROOK, INC.		
Charleston	$257,370	$257,370
HEATER UTILITIES, INC.		
Fairfield	$3,180	
Lexington	$124,550	
Richland	$51,840	
Saluda	$1,170	
Sumter	$15,690	$15,690
HERITAGE UTILITIES, INC.		
York	$199,960	$199,960
HILTON HEAD PLANTATION UTILITIES, INC.		
Beaufort	$431,610	$431,610
HILTON HEAD UTILITIES, INC.		
Beaufort	$50,000 Est.	$50,000 Est.
HUGHES WATER SYSTEM		
Anderson	$39,870	$39,870
HYDE PARK WATER COMPANY		
Greenwood	$50,000 Est.	$50,000 Est.
IMPERIAL DEVELOPERS, INC.		
Spartanburg	$1,080	$1,080
ISLE OF PALMS WATER COMPANY		
Charleston	$106,500	$106,500
J. C. COX UTILITIES, INC.		
Anderson	$3,430	$3,430
JACKSON MILLS		
Spartanburg	$50,000 Est.	$50,000 Est.
KIAWAH ISLAND UTILITY, INC.		
Charleston	$192,830	$192,830
LAKE MOULTRIE WATER COMPANY, INC.		
Berkeley	$10,000	$10,000
LAKE MURRAY UTILITY COMPANY		

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Lexington	$1,070	$1,070
LAKE PRINCETON WATER COMPANY		
Lexington	$200	$200
LAKE WYLIE COMMUNITY UTILITIES		
York	$25,430	$25,430
LAKEWOOD COMMUNITY WATER PLANT		
Lexington	$50,000 Est.	$50,000 Est.
LEESBURG UTILITIES COMPANY, INC.		
Richland	$2,370	$2,370
LONG COVE CLUB UTILITIES, INC.		
Beaufort	$18,600	$18,600
MADERA UTILITIES, INC.		
Spartanburg	$7,640	
Pickens	$6,390	$14,030
MELROSE UTILITY COMPANY, INC.		
Beaufort	$32,100	$32,100
MIDLANDS UTILITIES, INC.		
Lexington	$25,700	
Richland	$3,000	$28,700
MT. BAY ESTATES UTILITY COMPANY, INC.		
Oconee	$150,000 Est.	$150,000 Est.
NORTH INLET CORPORATION		
Richland	$50,000 Est.	$50,000 Est.
NORTHFALL ACRES WATEWATER SYSTEM		
Greenwood	$50,000 Est.	$50,000 Est.
OAK GROVE ESTATES UTILITIES CORP.		
Lexington	$6,120	$6,120
PARIS MOUNTAIN UTILITIES		
Greenville	$50,000 Est.	$50,000 Est.
PARK UTILITIES		
Kershaw	$840	
Lexington	$10,190	
Sumter	$7,250	$18,280
PIEDMONT DEVELOPMENT OF GREENWOOD		
Greenwood	$50,000 Est.	$50,000 Est.
PINEBROOK OF SPARTANBURG		
Spartanburg	$230	$230
PINEDALE UTILITY COMPANY		

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Sumter	$140	$140
PINEY GROVE UTILITIES		
Lexington	$3,020	
Richland	$8,490	$11,510
PLANTATION UTILITIES, INC.		
Beaufort	$48,150	$48,150
POINT SOUTH UTILITIES		
Beaufort	$50,000 Est.	$50,000 Est.
POINT SOUTH WATER & SEWER COMPANY, INC.		
Jasper	$18,140	$18,140
QUAIL HOLLOW COMPANY		
Lexington	$1,850	$1,850
QUAIL RIDGE WATER COMPANY, INC.		
Clarendon	$50,000 Est.	$50,000 Est.
RAVENWOOD WATER COMPANY		
Sumter	$2,310	$2,310
RIBAUT INSURANCE COMPANY		
Beaufort	$50,000 Est.	$50,000 Est.
RICE CORPORATION		
Greenville	$450	$450
RIVER PINES WATER SYSTEM, INC.		
York	$13,690	$13,690
ROCKY WELL CORPORATION		
Lexington	$1,950	$1,950
ROSE HILL UTILITY COMPANY, INC.		
Beaufort	$89,250	$89,250
SC UTILITIES		
Aiken	$27,220	$27,220
SOLESBEE UTILITY COMPANY		
Spartanburg	$50,000 Est.	$50,000 Est.
SOUTH ATLANTIC UTILITIES		
Beaufort	$540	$540
SOUTHEASTERN REAL ESTATE FACTORS		
Sumter	$50,000 Est.	$50,000 Est.
SOUTHLAND UTILITIES, INC.		
Lexington	$13,310	$13,310
SPRINGLAKE ESTATES WATER SYSTEM		

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
York	$50,000 Est.	$50,000 Est.
SWAMP FOX UTILITIES, INC.		
Clarendon	$50,000 Est.	$50,000 Est.
TAYLOR WATER WORKS, INC.		
Jasper	$50,000 Est.	$50,000 Est.
TCU, INC.		
York	$150,000 Est.	$150,000 Est.
TERRACEWAY SERVICE COMPANY, INC.		
Richland	$3,930	$3,930
TOWN & COUNTRY REAL ESTATE		
Greenwood	$160	$160
UTILITIES, INC.		
Richland	$830	$830
UNITED UTILITY COMPANIES, INC.		
Anderson	$12,870	$12,870
UNITED UTILITY COMPANIES, INC.		
Cherokee	$3,490	
Greenville	$29,510	
Laurens	$270	
Spartanburg	$14,720	$47,990
VALHALLA COMPANY		
Richland	$35,010	$35,010
VERDIER VIEW UTILITY		
Richland	$50,000 Est.	$50,000 Est.
WARNER WATER WORKS		
Greenwood	$50,000 Est.	$50,000 Est.
WATER OAK UTILITY COMPANY, INC.		
Beaufort	$50,300	$50,300
WATERFORD, INC.		
Georgetown	$50,000 Est.	$50,000 Est.
WESTOVER WATER COMPANY		
Greenwood	$920	$920
WILD DUNES UTILITIES, INC.		
Charleston	$218,400	$218,400
WILDEWOOD UTILITIES, INC.		
Richland	$200,000 Est.	$200,000 Est.
WOODLAND UTILITIES, INC.		
Lexington	$22,260	$22,260

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
WEST SIDE WATER COMPANY Sumter	$1,650	$1,650
STATE TOTAL		$5,486,780

TABLE NO. 32 - SALES AND USE TAX ACCOUNTS
1989-1990

Sales Tax Accounts:	
Total Active Accounts on July 1, 1989	85,694
Add New Accounts	21,195
Total	106,889
Less Closed Accounts	17,297
TOTAL SALES TAX ACCOUNTS ON JUNE 30, 1990	89,592
Use Tax Accounts:	
Total Active Accounts on July 1, 1989	11,486
Add New Accounts	1,114
Total	12,600
Less Closed Accounts	1,036
TOTAL USE TAX ACCOUNTS ON JUNE 30, 1990	11,564

TABLE NO. 33 - ANALYSIS OF SALES AND USE TAX RETURNS
FISCAL YEAR 1989-1990

TAX LIABILITY		NUMBER OF RETURNS	PERCENT OF TOTAL	AMOUNT OF TAX	PERCENT OF TOTAL
	$0	275,958	24.692%	$1,106,142.76 *	0.080%
UNDER	$1	3,358	0.300%	$4,832.18	0.000%
UNDER	$10	52,565	4.703%	$353,442.41	0.026%
UNDER	$20	41,479	3.711%	$712,064.41	0.051%
UNDER	$30	30,592	2.737%	$836,818.82	0.060%
UNDER	$40	24,286	2.173%	$911,424.05	0.066%
UNDER	$50	20,568	1.840%	$995,572.39	0.072%
UNDER	$75	39,991	3.578%	$2,609,284.12	0.188%
UNDER	$100	31,528	2.821%	$2,864,766.90	0.207%
UNDER	$500	238,268	21.319%	$63,415,725.12	4.581%
UNDER	$1,000	124,460	11.136%	$90,256,198.47	6.519%
UNDER	$1,500	66,187	5.922%	$81,425,245.66	5.882%
UNDER	$2,000	39,558	3.540%	$68,629,397.68	4.957%
UNDER	$2,500	25,635	2.294%	$57,295,189.55	4.139%
UNDER	$5,000	50,275	4.498%	$174,009,978.08	12.569%
UNDER	$10,000	24,696	2.210%	$172,215,478.87	12.439%
UNDER	$20,000	18,453	1.651%	$258,991,220.96	18.707%
UNDER	$30,000	5,307	0.475%	$128,014,388.98	9.247%
UNDER	$40,000	2,097	0.188%	$72,257,769.83	5.219%
UNDER	$50,000	940	0.084%	$41,852,963.86	3.023%
UNDER	$60,000	454	0.041%	$24,806,500.23	1.792%
UNDER	$70,000	229	0.020%	$14,851,892.47	1.073%
UNDER	$80,000	128	0.011%	$9,560,671.39	0.691%
UNDER	$90,000	106	0.009%	$8,977,334.46	0.648%
UNDER	$100,000	75	0.007%	$7,142,601.41	0.516%
UNDER	$200,000	283	0.025%	$38,643,588.61	2.791%
UNDER	$300,000	50	0.004%	$12,238,022.41	0.884%
OVER	$300,000	85	0.008%	$49,450,769.32	3.572%
TOTAL		1,117,611	100.000%	$1,384,429,285.40 **	100.000%

* Penalties only.

TABLE NO. 34 - 1989 GROSS AND NET TAXABLE SALES IN SOUTH CAROLINA

	UNITS	GROSS SALES	NET TAXABLE SALES
ABBEVILLE	470	$117,847,395.69	$55,641,645.24
AIKEN	2,929	$1,025,592,928.03	$580,440,588.37
ALLENDALE	285	$88,304,078.61	$26,571,517.96
ANDERSON	3,488	$1,604,489,457.74	$817,652,476.84
BAMBERG	406	$111,453,275.17	$53,714,088.31
BARNWELL	529	$127,157,584.06	$77,647,790.76
BEAUFORT	2,957	$1,201,628,695.17	$795,840,259.33
BERKELEY	2,068	$1,206,374,121.25	$437,998,028.64
CALHOUN	252	$63,978,384.02	$24,871,238.64
CHARLESTON	8,116	$5,266,811,704.28	$2,638,298,288.66
CHEROKEE	1,031	$348,592,475.28	$217,418,866.73
CHESTER	712	$277,621,378.19	$106,492,390.16
CHESTERFIELD	1,020	$260,517,994.14	$134,113,553.32
CLARENDON	706	$251,312,497.93	$108,006,516.24
COLLETON	923	$298,473,373.24	$170,659,405.21
DARLINGTON	1,574	$578,100,480.79	$237,905,643.16
DILLON	707	$311,612,133.82	$131,710,313.65
DORCHESTER	1,624	$586,198,813.97	$322,620,483.89
EDGEFIELD	388	$167,936,961.49	$50,108,013.28
FAIRFIELD	465	$103,773,967.59	$56,754,248.31
FLORENCE	3,482	$1,914,203,537.69	$922,947,121.24
GEORGETOWN	1,455	$556,216,535.47	$290,812,900.33
GREENVILLE	8,980	$5,493,254,433.67	$2,674,124,532.81
GREENWOOD	1,541	$571,386,709.40	$376,824,267.36
HAMPTON	503	$160,881,417.33	$69,237,580.62
HORRY	6,913	$2,467,134,742.16	$1,780,988,835.37
JASPER	459	$180,137,991.71	$80,049,919.69
KERSHAW	1,135	$600,536,400.95	$198,133,947.98
LANCASTER	1,351	$398,158,021.15	$247,440,393.40
LAURENS	1,240	$379,180,186.85	$217,879,688.80
LEE	426	$90,279,937.74	$39,733,198.50
LEXINGTON	4,626	$2,028,522,576.91	$1,103,551,939.27
MCCORMICK	196	$35,817,887.93	$15,326,030.45
MARION	854	$235,967,371.43	$119,618,003.56
MARLBORO	631	$155,391,287.74	$87,244,485.88
NEWBERRY	809	$400,978,756.49	$152,698,033.53
OCONEE	1,367	$422,355,403.14	$262,952,168.34
ORANGEBURG	2,331	$951,317,182.08	$456,219,381.85
PICKENS	1,952	$645,945,594.22	$392,628,297.31
RICHLAND	7,186	$5,589,984,805.86	$3,050,263,982.44
SALUDA	359	$86,422,277.37	$39,504,076.68
SPARTANBURG	5,847	$3,194,822,268.09	$1,412,782,033.88
SUMTER	2,168	$999,798,454.28	$508,102,913.45
UNION	625	$145,912,726.49	$100,681,379.81
WILLIAMSBURG	837	$310,819,252.76	$165,599,627.27
YORK	3,279	$1,292,259,232.03	$731,156,099.85
TOTAL OF COUNTIES	91,202	$43,305,462,691.40	$22,540,966,196.37
UNALLOCATED TOTAL	4,407	$1,647,120,353.52	$306,384,604.05
STATE TOTALS		$44,952,583,044.92	$22,847,350,800.42

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
ABBEVILLE	$53,781,689.41	
CALHOUN FALLS	$6,132,220.92	
DONALDS	$150,402.00	
DUE WEST	$3,310,516.00	
HONEA PATH*	***	
LOWNDESVILLE	***	
WARE SHOALS*	***	
UNINCORPORATED AREAS	$52,506,658.36	
ABBEVILLE COUNTY	$117,847,395.69	$55,641,645.24
AIKEN	$368,413,148.06	
BURNETTOWN	***	
JACKSON	$6,777,119.98	
MONETTTA*	$1,400,205.00	
NEW ELLENTON	$7,874,458.35	
NORTH AUGUSTA	$120,465,818.48	
PERRY	***	
SALLEY	$1,114,233.00	
WAGENER	$9,633,425.39	
WINDSOR	***	
UNINCORPORATED AREAS	$508,565,619.77	
AIKEN COUNTY	$1,025,592,928.03	$580,440,588.37
ALLENDALE	$61,799,338.82	
FAIRFAX*	$7,190,421.00	
SYCAMORE	$757,101.30	
ULMERS	***	
UNINCORPORATED AREAS	$18,486,515.49	
ALLENDALE COUNTY	$88,304,078.61	$26,571,517.96
ANDERSON	$528,849,506.88	
BELTON	$37,427,099.04	
CLEMSON*	$0.00	
HONEA PATH*	$34,094,149.20	
IVA	$6,876,528.87	
PELZER	$6,046,186.96	
PENDLETON	$16,937,924.18	
STARR	***	
WEST PELZER	$2,256,606.00	
WILLIAMSTON	$27,379,206.02	
UNINCORPORATED AREAS	$937,267,931.59	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
ANDERSON COUNTY	$1,604,489,457.74	$817,652,476.84
BAMBERG	$36,842,347.94	
DENMARK	$25,693,500.10	
EHRHARDT	$6,946,163.63	
GOVAN	***	
OLAR	$661,835.00	
UNINCORPORATED AREAS	$41,302,564.50	
BAMBERG COUNTY	$111,453,275.17	$53,714,088.31
BARNWELL	$51,808,735.27	
BLACKVILLE	$4,348,013.33	
ELKO	$1,552,288.00	
HILDA	$1,085,158.00	
KLINE	***	
SNELLING	***	
WILLISTON	$29,569,173.63	
UNINCORPORATED AREAS	$38,595,183.95	
BARNWELL COUNTY	$127,157,584.06	$77,647,790.76
BEAUFORT	$140,387,323.34	
BLUFFTON	$12,347,798.25	
HILTON HEAD ISLAND	$520,266,419.18	
PORT ROYAL	$54,261,867.80	
YEMASSEE*	***	
UNINCORPORATED AREAS	$471,370,432.60	
BEAUFORT COUNTY	$1,201,628,695.17	$795,840,259.33
BONNEAU	$2,570,659.00	
GOOSE CREEK	$100,243,943.73	
HANAHAN	$28,514,574.04	
JAMESTOWN	$449,158.00	
MONCKS CORNER	$651,115,074.40	
ST. STEPHENS	$19,538,343.60	
SUMMERVILLE*	$7,146,744.33	
UNINCORPORATED AREAS	$396,795,624.15	
BERKELEY COUNTY	$1,206,374,121.25	$437,998,028.64
CAMERON	$7,491,966.00	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
ST. MATTHEWS	$32,089,828.29	
UNINCORPORATED AREAS	$24,396,589.73	
CALHOUN COUNTY	$63,978,384.02	$24,871,238.64
CHARLESTON	$2,003,906,646.05	
FOLLY BEACH	$5,499,670.62	
HOLLYWOOD	$15,995,557.26	
ISLE OF PALMS	$29,186,360.00	
KIAWAH ISLAND	$21,244,316.18	
LINCOLNVILLE	***	
MCCLELLANVILLE	$7,193,203.58	
MEGGETT	$947,451.00	
MT. PLEASANT	$247,858,873.40	
NORTH CHARLESTON*	$1,934,298,170.75	
RAVENEL	$11,189,524.95	
SEABROOK ISLAND	$8,861,527.00	
SULLIVAN'S ISLAND	$1,583,718.43	
SUMMERVILLE*	$6,872,319.40	
UNINCORPORATED AREAS	$971,204,532.66	
CHARLESTON COUNTY	$5,266,811,704.28	$2,638,298,288.66
BLACKSBURG	$13,602,782.65	
GAFFNEY	$130,049,606.06	
UNINCORPORATED AREAS	$204,940,086.57	
CHEROKEE COUNTY	$348,592,475.28	$217,418,866.73
CHESTER	$122,173,480.89	
FT. LAWN	$2,636,123.00	
GREAT FALLS	$11,819,975.27	
LOWRYS	***	
RICHBURG	***	
UNINCORPORATED AREAS	$139,713,348.03	
CHESTER COUNTY	$277,621,378.19	$106,492,390.16
CHERAW	$97,789,094.19	
CHESTERFIELD	$15,066,255.28	
JEFFERSON	$6,050,884.01	
MCBEE	$3,241,626.11	
MT. CROGHAN	***	
PAGELAND	$42,970,145.40	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
PATRICK	$4,555,443.00	
RUBY	$585,245.00	
UNINCORPORATED AREAS	$90,255,769.15	
CHESTERFIELD COUNTY	$260,517,994.14	$134,113,553.32
MANNING	$85,404,339.68	
PAXVILLE	$740,020.00	
SUMMERTON	$11,563,212.97	
TURBEVILLE	$17,348,229.19	
UNINCORPORATED AREAS	$136,256,696.09	
CLARENDON COUNTY	$251,312,497.93	$108,006,516.24
COTTAGEVILLE	$2,122,548.00	
EDISTO BEACH	$8,279,865.60	
LODGE	***	
SMOAKS	$562,680.00	
WALTERBORO	$121,245,280.95	
WILLIAMS	***	
UNINCORPORATED AREAS	$164,614,928.69	
COLLETON COUNTY	$298,473,373.24	$170,659,405.21
DARLINGTON	$148,406,076.53	
HARTSVILLE	$197,223,571.63	
LAMAR	$10,402,297.23	
SOCIETY HILL	$3,149,736.05	
UNINCORPORATED AREAS	$218,918,799.35	
DARLINGTON COUNTY	$578,100,480.79	$237,905,643.16
DILLON	$90,374,860.80	
LAKE VIEW	$10,072,395.30	
LATTA	$17,214,833.09	
UNINCORPORATED AREAS	$193,950,044.63	
DILLON COUNTY	$311,612,133.82	$131,710,313.65
HARLEYVILLE	$4,053,196.46	
N. CHARLESTON*	$0.00	
REEVESVILLE	$2,598,861.00	
RIDGEVILLE	$1,970,282.12	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
ST. GEORGE	$43,506,086.20	
SUMMERVILLE*	$180,946,822.44	
UNINCORPORATED AREAS	$353,123,565.75	
DORCHESTER COUNTY	$586,198,813.97	$322,620,483.89
EDGEFIELD	$10,605,858.47	
JOHNSTON	$33,004,583.34	
TRENTON	$167,606.90	
UNINCORPORATED AREAS	$124,158,912.78	
EDGEFIELD COUNTY	$167,936,961.49	$50,108,013.28
RIDGEWAY	$2,429,442.00	
WINNSBORO	$30,499,063.47	
UNINCORPORATED AREAS	$70,845,462.12	
FAIRFIELD COUNTY	$103,773,967.59	$56,754,248.31
COWARD	$2,501,680.01	
FLORENCE	$771,915,118.03	
JOHNSONVILLE	$27,678,459.65	
LAKE CITY	$101,182,701.53	
OLANTA	$7,472,470.55	
PAMPLICO	$22,218,046.86	
QUINBY	$2,319,810.92	
SCRANTON	$2,345,158.00	
TIMMONSVILLE	$17,860,965.36	
UNINCORPORATED AREAS	$958,709,126.78	
FLORENCE COUNTY	$1,914,203,537.69	$922,947,121.24
ANDREWS*	$145,039,660.17	
GEORGETOWN	$177,290,935.38	
PAWLEYS ISLAND	$5,211,124.29	
UNINCORPORATED AREAS	$228,674,815.63	
GEORGETOWN COUNTY	$556,216,535.47	$290,812,900.33
CITY VIEW	$71,274,601.00	
FOUNTAIN INN*	$24,722,171.68	
GREENVILLE	$1,836,259,956.11	
GREER*	$254,492,315.64	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
MAULDIN	$110,688,837.11	
SIMPSONVILLE	$76,393,172.26	
TRAVELERS REST	$58,187,283.62	
WOODSIDE	$0.00	
UNINCORPORATED AREAS	$3,061,236,096.25	
GREENVILLE COUNTY	$5,493,254,433.67	$2,674,124,532.81
GREENWOOD	$313,998,709.29	
HODGES	$1,028,202.00	
NINETY SIX	$7,194,701.77	
TROY	***	
WARE SHOALS*	$7,892,910.16	
UNINCORPORATED AREAS	$241,230,628.18	
GREENWOOD COUNTY	$571,386,709.40	$376,824,267.36
BRUNSON	$1,718,853.00	
ESTILL	$31,729,611.72	
FAIRFAX*	$0.00	
FURMAN	$3,904,348.00	
GIFFORD	***	
HAMPTON	$51,470,010.46	
LURAY	***	
SCOTIA	***	
VARNVILLE	$5,160,140.68	
YEMASSEE*	$5,170,323.11	
UNINCORPORATED AREAS	$59,625,809.36	
HAMPTON COUNTY	$160,881,417.33	$69,237,580.62
ATLANTIC BEACH	$2,351,346.54	
AYNOR	$10,235,744.58	
BRIARCLIFFE ACRES	$0.00	
CONWAY	$192,106,232.57	
LORIS	$51,935,025.76	
MYRTLE BEACH	$705,197,892.19	
NORTH MYRTLE BEACH	$188,630,230.58	
SURFSIDE BEACH	$67,156,111.78	
UNINCORPORATED AREAS	$1,249,522,158.16	
HORRY COUNTY	$2,467,134,742.16	$1,780,988,835.37
HARDEEVILLE	$31,355,712.67	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
RIDGELAND	$76,198,148.14	
UNINCORPORATED AREAS	$72,584,130.90	
JASPER COUNTY	$180,137,991.71	$80,049,919.69
BETHUNE	$5,379,762.83	
CAMDEN	$139,930,687.90	
ELGIN	$8,607,539.16	
UNINCORPORATED AREAS	$446,618,411.06	
KERSHAW COUNTY	$600,536,400.95	$198,133,947.98
HEATH SPRINGS	$1,077,840.24	
KERSHAW	$24,519,239.78	
LANCASTER	$150,359,407.51	
UNINCORPORATED AREAS	$222,201,533.62	
LANCASTER COUNTY	$398,158,021.15	$247,440,393.40
CLINTON	$94,561,729.17	
CROSS HILL	$717,763.66	
FOUNTAIN INN*	$223,259.00	
GRAY COURT	$2,815,825.60	
LAURENS	$129,939,516.54	
WARE SHOALS*	***	
WATERLOO	***	
UNINCORPORATED AREAS	$150,615,158.88	
LAURENS COUNTY	$379,180,186.85	$217,879,688.80
BISHOPVILLE	$41,590,952.25	
LYNCHBURG	$4,071,916.00	
UNINCORPORATED AREAS	$44,617,069.49	
LEE COUNTY	$90,279,937.74	$39,733,198.50
BATESBURG*	$72,563,454.77	
CAYCE	$173,174,143.73	
CHAPIN	$101,206,801.44	
GASTON	$162,087.10	
GILBERT	$4,365,867.00	
IRMO*	$17,965,909.43	
LEESVILLE	$15,283,052.80	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
LEXINGTON	$141,427,610.31	
PELION	$6,758,149.00	
PINE RIDGE	$354,802.70	
SOUTH CONGAREE	$4,654,645.21	
SPRINGDALE	$14,879,240.34	
SUMMIT	***	
SWANSEA	$9,088,599.00	
WEST COLUMBIA	$252,943,016.86	
UNINCORPORATED AREAS	$1,213,629,488.22	
LEXINGTON COUNTY	$2,028,522,576.91	$1,103,551,939.27
MCCORMICK	$10,950,899.86	
MT. CARMEL	$0.00	
PARKSVILLE	***	
PLUM BRANCH	***	
UNINCORPORATED AREAS	$24,621,584.07	
MCCORMICK COUNTY	$35,817,887.93	$15,326,030.45
MARION	$76,663,667.21	
MULLINS	$53,629,371.48	
NICHOLS	$10,478,049.36	
SELLERS	$369,685.88	
UNINCORPORATED AREAS	$94,826,597.50	
MARION COUNTY	$235,967,371.43	$119,618,003.56
BENNETTSVILLE	$63,493,395.95	
BLENHEIM	$280,189.24	
CLIO	$2,151,843.88	
MCCOLL	$6,319,588.59	
TATUM	$2,023,540.00	
UNINCORPORATED AREAS	$81,122,730.08	
MARLBORO COUNTY	$155,391,287.74	$87,244,485.88
CHAPPELLS	***	
LITTLE MOUNTAIN	$2,808,151.41	
NEWBERRY	$164,992,860.53	
PEAK	***	
POMARIA	$1,918,809.00	
PROSPERITY	$13,429,162.61	
SILVERSTREET	***	

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
WHITMIRE	$4,732,777.63	
UNINCORPORATED AREAS	$211,869,184.59	
NEWBERRY COUNTY	$400,978,756.49	$152,698,033.53
SALEM	$1,137,320.50	
SENECA	$117,370,212.14	
WALHALLA	$21,926,929.11	
WESTMINSTER	$25,234,156.00	
WEST UNION	$8,377,999.00	
UNINCORPORATED AREAS	$248,308,786.39	
OCONEE COUNTY	$422,355,403.14	$262,952,168.34
BOWMAN	$3,819,906.88	
BRANCHVILLE	$3,290,248.89	
COPE	***	
CORDOVA	$273,739.00	
ELLOREE	$13,220,888.26	
EUTAWVILLE	$3,294,600.00	
HOLLY HILL	$22,270,176.40	
LIVINGSTON	***	
NEESES	$770,768.68	
NORTH	$14,960,953.91	
NORWAY	$4,802,060.15	
ORANGEBURG	$379,517,384.08	
ROWESVILLE	$912,332.00	
SANTEE	$21,990,203.72	
SPRINGFIELD	$5,681,793.10	
VANCE	$2,131,850.00	
WOODFORD	***	
UNINCORPORATED AREAS	$470,236,192.01	
ORANGEBURG COUNTY	$951,317,182.08	$456,219,381.85
CENTRAL	$3,853,747.00	
CLEMSON*	$80,362,848.33	
EASLEY	$245,517,852.62	
LIBERTY	$21,521,802.85	
NORRIS	$1,102,609.00	
PICKENS	$79,101,989.07	
SIX MILE	$2,499,411.00	
UNINCORPORATED AREAS	$211,985,334.35	
PICKENS COUNTY	$645,945,594.22	$392,628,297.31

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
ARCADIA LAKES	$178,922.00	
BLYTHEWOOD	$7,543,164.16	
COLUMBIA	$2,191,839,842.09	
EASTOVER	$1,930,841.00	
FOREST ACRES	$56,713,172.75	
IRMO*	$5,356,376.79	
UNINCORPORATED AREAS	$3,326,422,487.07	
RICHLAND COUNTY	$5,589,984,805.86	$3,050,263,982.44
BATESBURG*	***	
MONETTA*	***	
RIDGE SPRING	$10,814,240.42	
SALUDA	$35,027,459.16	
WARD	***	
UNINCORPORATED AREAS	$39,994,148.27	
SALUDA COUNTY	$86,422,277.37	$39,504,076.68
CAMPOBELLO	$3,160,339.00	
CENTRAL PACOLET	***	
CHESNEE	$22,086,143.82	
COWPENS	$3,718,153.67	
DUNCAN	$14,247,543.23	
GREER*	$5,865,628.66	
INMAN	$15,056,543.33	
LANDRUM	$12,680,226.58	
LYMAN	$30,384,450.39	
PACOLET	$11,152,944.11	
PACOLET MILLS	***	
SPARTANBURG	$944,327,383.88	
WELLFORD	$7,387,247.68	
WOODRUFF	$35,799,765.17	
UNINCORPORATED AREAS	$2,088,805,140.57	
SPARTANBURG COUNTY	$3,194,822,268.09	$1,412,782,033.88
MAYESVILLE	$1,198,054.90	
PINEWOOD	$2,318,191.00	
SUMTER	$531,946,675.83	
UNINCORPORATED AREAS	$464,335,532.55	
SUMTER COUNTY	$999,798,454.28	$508,102,913.45

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE
CARLISLE	$891,977.00	
JONESVILLE	$6,300,587.00	
LOCKHART	***	
UNION	$84,864,842.71	
UNINCORPORATED AREAS	$53,761,535.78	
UNION COUNTY	$145,912,726.49	$100,681,379.81
ANDREWS*	***	
GREELEYVILLE	$7,540,938.00	
HEMINGWAY	$35,111,208.31	
KINGSTREE	$102,053,961.97	
LANE	$882,509.17	
STUCKEY	***	
UNINCORPORATED AREAS	$162,629,913.60	
WILLIAMSBURG COUNTY	$310,819,252.76	$165,599,627.27
CLOVER	$32,427,871.62	
FORT MILL	$35,392,974.79	
HICKORY GROVE	$1,141,992.62	
MCCONNELLS	***	
ROCK HILL	$532,242,118.74	
SHARON	$2,286,604.00	
SMYRNA	***	
TEGA CAY	$1,523,947.00	
YORK	$97,539,406.53	
UNINCORPORATED AREAS	$588,057,610.73	
YORK COUNTY	$1,292,259,232.03	$731,156,099.85
MUNICIPAL TOTAL	$22,131,952,221.35	
COUNTY TOTAL	$21,173,510,470.05	
SUM OF COUNTIES	$43,305,462,691.40	$22,540,966,196.37
UNALLOCATED	$1,647,120,353.52	$306,384,604.05
STATE TOTAL	$44,952,583,044.92	$22,847,350,800.42

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

CITY/COUNTY	1989 CITY/COUNTY GROSS SALES	1989 COUNTY NET TAXABLE

*CITIES DIVIDED BETWEEN COUNTY LINES

*** THESE CITIES DO NOT HAVE ENOUGH BUSINESSES FOR US TO DISCLOSE THE AMOUNT OF GROSS RECEIPTS REPORTED. THE TOTALS LISTED AT THE END OF THIS REPORT INCLUDE THE GROSS RECEIPTS FOR THESE CITIES.

TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1987-1988	PERCENT	1988-1989	PERCENT	1989-1990	PERCENT
	STATE TOTAL (GROSS)	$1,267,237,069 *	100.000%	$1,368,275,055 *	100.000%	$1,460,307,093 *	100.000%
	AGRICULTURE	$1,362,581	0.108%	$1,323,078	0.097%	$1,488,457	0.102%
0110	AGRICULTURE, FORESTRY, FSHRS.	$1,362,581	0.108%	$1,323,078	0.097%	$1,488,457	0.102%
	MINING	$401,846	0.032%	$685,337	0.050%	$657,344	0.045%
1010	MINING	$401,846	0.032%	$685,337	0.050%	$657,344	0.045%
	CONSTRUCTION	$13,926,617	1.099%	$15,860,138	1.159%	$16,970,513	1.162%
1510	GENERAL BLDG. CONTRACTORS	$5,639,619	0.445%	$6,288,793	0.460%	$6,086,961	0.417%
1520	HIGHWAY & STREET CONST.	$1,011,524	0.080%	$1,085,727	0.079%	$2,249,941	0.154%
1530	PLMBG., HTG., AIR COND. & ELEC.	$5,229,638	0.413%	$6,284,714	0.459%	$6,708,068	0.459%
1538	OTHER CONTRACTORS	$2,045,835	0.161%	$2,200,904	0.161%	$1,925,543	0.132%
	MANUFACTURING	$43,606,607	3.441%	$51,164,098	3.739%	$48,522,526	3.323%
2010	FOOD, DAIRY & KINDRED PROD.	$2,275,070	0.180%	$2,696,733	0.197%	$2,525,388	0.173%
2086	BEVERAGE INDUSTRIES	$908,943	0.072%	$741,314	0.054%	$632,327	0.043%
2220	TEXTILE MILLS	$6,480,898	0.511%	$6,373,732	0.466%	$6,125,803	0.419%
2300	APPA. & OTHER FABR. TEXT. PROD.	$1,679,740	0.133%	$2,169,287	0.159%	$2,107,998	0.144%
2400	LOGGING, LMBR. & WOOD PRODUCTS	$1,016,209	0.080%	$948,705	0.069%	$603,825	0.041%
2500	FURNITURE & FIXTURES	$783,241	0.062%	$985,403	0.072%	$1,194,522	0.082%
2600	PAPER & ALLIED PRODUCTS	$3,467,659	0.274%	$3,519,298	0.257%	$5,529,160	0.379%
2700	PRINTING, PUB., & ALLIED IND.	$3,056,518	0.241%	$3,460,898	0.253%	$3,477,967	0.238%
2800	AGR. & INDUSTRIAL CHEMICALS	$4,439,414	0.350%	$6,030,733	0.441%	$5,285,343	0.362%
2812	PLASTIC MAT., SYNTHETIC RESINS, SYN. & OTHER MAN-MADE FIBERS	$4,607,596	0.364%	$7,589,506	0.555%	$7,073,604	0.484%
3198	LEATHER & LEATHER PRODUCTS	$67,826	0.005%	$63,314	0.005%	$20,246	0.001%
3200	STONE, CLAY & GLASS PRODUCTS	$1,397,941	0.110%	$1,109,840	0.081%	$836,592	0.057%
3210	ASPHALT & RELATED PRODUCTS	$1,435,915	0.113%	$1,377,636	0.101%	$869,524	0.060%
3300	PRIMARY METAL INDUSTRIES	$758,725	0.060%	$1,108,314	0.081%	$756,910	0.052%
3400	FABRICATED METAL PRODUCTS	$2,576,867	0.203%	$3,122,062	0.228%	$3,343,236	0.229%
3500	MACHRY., INC. ELEC. & TRANS. EQPT.	$5,793,426	0.457%	$6,703,970	0.490%	$6,118,570	0.419%
3998	OTHER MANUFACTURING INDUSTRIES	$2,860,618	0.226%	$3,163,353	0.231%	$2,021,511	0.138%
	UTILITIES	$89,109,648	7.032%	$92,194,727	6.738%	$92,057,601	6.304%
4000	TRANSPORTATION	$1,164,961	0.092%	$1,909,783	0.140%	$1,709,345	0.117%
4800	COMMUN., INC. RADIO & TV BRDCST.	$36,579,266	2.887%	$38,482,683	2.812%	$39,831,340	2.728%
4900	ELEC., WATER AND GAS COMPANIES	$51,365,421	4.053%	$51,802,261	3.786%	$50,516,917	3.459%
	WHOLESALE TRADE	$49,495	0.004%	$45,930	0.003%	$36,871	0.003%
5000	WHOLESALE	$49,495	0.004%	$45,930	0.003%	$36,871	0.003%
	RETAIL TRADE	$972,400,851	76.734%	$1,048,107,652	76.601%	$1,124,615,939	77.012%
5211	BUILDING MATERIAL	$105,285,603	8.308%	$107,122,306	7.829%	$115,282,548	7.894%
5215	HARDWARE, PTS., & FARM EQUIP.	$20,270,976	1.600%	$21,011,169	1.536%	$22,898,543	1.568%
5221	DEPARTMENT STORES	$46,818,255	3.695%	$49,786,819	3.639%	$53,345,874	3.653%
5222	SPECIAL VARIETY STORES	$66,301,690	5.232%	$72,601,940	5.306%	$78,060,175	5.345%
5223	MAIL ORDER HOUSES	$2,739,757	0.216%	$2,267,454	0.166%	$2,022,278	0.138%

TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1987-1988	PERCENT	1988-1989	PERCENT	1989-1990	PERCENT
5228	OTHER GEN. MERCHANDISE STORES	$29,342,610	2.315%	$28,566,076	2.088%	$28,078,100	1.923%
5230	GROC. & RELATED PRODUCTS	$199,013,524	15.705%	$209,510,193	15.312%	$222,986,958	15.270%
5240	MOTOR VEHICLE DEALERS	$92,871,042	7.329%	$98,596,863	7.206%	$100,518,509	6.883%
5241	BOAT AND AIRPLANE DEALERS	$5,254,670	0.415%	$4,910,747	0.359%	$4,342,510	0.297%
5243	GASOLINE SERVICE STATIONS	$14,217,534	1.122%	$14,555,246	1.064%	$15,985,574	1.095%
5248	AUTOMOTIVE PRTS., ACC., TRS., ETC.	$25,285,353	1.995%	$25,946,234	1.896%	$28,034,713	1.920%
5250	APPAREL & ACCESSORIES	$47,421,643	3.742%	$53,320,406	3.897%	$57,950,512	3.968%
5260	HOME, OFFICE & STORE FURN.	$29,733,136	2.346%	$31,225,804	2.282%	$29,619,629	2.028%
5270	EATING & DRINKING PLACES	$107,767,830	8.504%	$116,823,234	8.538%	$125,941,723	8.624%
5291	DRUG STORES	$19,311,291	1.524%	$19,972,596	1.460%	$21,520,494	1.474%
5292	LIQUOR STORES	$9,336,574	0.737%	$9,573,695	0.700%	$9,625,424	0.659%
5293	JEWELRY STORES	$8,557,858	0.675%	$9,742,268	0.712%	$11,677,377	0.800%
5295	SECOND HAND STORES	$611,898	0.048%	$715,185	0.052%	$710,303	0.049%
5298	SPORTING GOODS STORES	$10,419,261	0.822%	$10,551,240	0.771%	$10,414,671	0.713%
5310	COIN MACHINE VENDORS	$3,574,542	0.282%	$3,521,721	0.257%	$2,910,278	0.199%
5320	HSEHLD. APP. & MUSICAL INSTRU.	$39,543,896	3.120%	$41,930,666	3.064%	$45,005,910	3.082%
5330	TRAILERS & MOBILE HOMES	$6,408,098	0.506%	$6,149,800	0.449%	$6,666,091	0.456%
5340	SCHOOL LUNCHES	$359,468	0.028%	$386,683	0.028%	$311,517	0.021%
5350	BOOKS, OFF. & SCH. SUPP. & EQPT.	$18,865,488	1.489%	$21,827,478	1.595%	$21,429,385	1.467%
5360	CIGAR STORES & NEWSSTANDS	$15,053,014	1.188%	$35,099,577	2.565%	$59,202,199	4.054%
5370	FUEL & ICE DEALERS	$4,010,814	0.317%	$4,611,430	0.337%	$5,011,942	0.343%
5380	FEED, SEED & FERTILIZER STORES	$1,735,681	0.137%	$1,747,230	0.128%	$1,387,242	0.095%
5390	FLORIST & NURSERIES	$4,767,353	0.376%	$4,920,934	0.360%	$5,235,044	0.358%
5395	MED., DEN., OPT., EQPT. & SUPP.	$21,057,617	1.662%	$24,158,937	1.766%	$22,838,443	1.564%
5396	STATE, COUNTY & CITY GOVERNMENTS	$4,337,420	0.342%	$4,243,281	0.310%	$2,672,068	0.183%
5397	CHURCHES, SERV. CLUBS & ELEEMOSYNARY CORPORATIONS	$793,878	0.063%	$1,067,641	0.078%	$1,009,710	0.069%
5398	MACHINERY & EQUIPMENT	$9,590,419	0.757%	$9,612,188	0.703%	$10,266,736	0.703%
5399	MILL SUPPLIES	$1,742,655	0.138%	$2,030,611	0.148%	$1,653,461	0.113%
	FINANCIAL	$1,957,132	0.154%	$2,121,165	0.155%	$1,858,055	0.127%
6010	BANKS, SAVINGS & LOAN ASSOC., CRE. AGENCIES, HLDGS. & INV. COS., SEC. & COMMODITY BROKERS	$1,320,651	0.104%	$1,192,892	0.087%	$863,967	0.059%
6050	INS. CO., AGENTS & BROKERS	$422,210	0.033%	$462,041	0.034%	$459,012	0.031%
6500	REAL EST. & LESSORS OF REAL EST.	$214,270	0.017%	$466,232	0.034%	$535,075	0.037%
	SERVICES	$121,840,019	9.615%	$132,948,787	9.717%	$145,395,194	9.956%
7000	HOTELS, MOTELS, CAMPS & OTHER LODGING PLACES	$55,228,844	4.358%	$59,954,421	4.382%	$64,059,635	4.387%
7210	LAUNDRIES, CLNG. & DYEING	$4,948,914	0.391%	$4,652,669	0.340%	$4,755,428	0.326%
7220	PHOTOGRAPHIC STUDIOS	$8,175,224	0.645%	$8,683,255	0.635%	$8,690,043	0.595%
7298	BEAUTY, BARBER & SHOE REPAIR	$3,870,875	0.305%	$3,930,987	0.287%	$3,873,721	0.265%
7299	UNDERTAKERS, FUNERAL HOMES	$2,547,926	0.201%	$2,620,304	0.192%	$2,894,328	0.198%
7310	ADVERTISING & PUBLICITY AGENTS	$2,844,570	0.224%	$3,860,394	0.282%	$4,100,761	0.281%
7510	AUTOMOTIVE REPR., SERVICES & GARAGES	$6,374,669	0.503%	$6,830,933	0.499%	$9,308,603	0.639%
7550	OTHER REPAIR SERVICES	$1,815,473	0.143%	$1,940,020	0.142%	$2,295,013	0.157%
7800	MOTION PIC., RECR. & AMUSEMENTS	$389,205	0.031%	$439,238	0.032%	$49,788	0.003%

TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1987-1988	PERCENT	1988-1989	PERCENT	1989-1990	PERCENT
7900	RENTAL OF TANGIBLE PERS. PROPERTY.....	$28,401,877	2.241%	$31,336,178	2.290%	$32,481,095	2.224%
8000	PROFESSIONAL SERVICES.....	$4,306,685	0.340%	$4,615,374	0.337%	$7,730,756	0.529%
8098	OTHER SERVICES.....	$2,935,757	0.232%	$4,085,014	0.299%	$5,126,022	0.351%
	INACTIVE.....	$163,008	0.013%	$184,489	0.013%	$360,596	0.025%
	OTHERS.....	$4,951,918	0.391%	$5,553,394	0.406%	$6,112,776	0.419%
	INTERDEPARTMENTAL TRANSFERS.....	$17,467,348	1.378%	$18,086,260	1.322%	$22,231,222	1.522%
	REFUNDS.....	$4,445,403	.....	$5,061,560	.....	$9,026,476	.....

* INCLUDES ACCOMMODATIONS TAX

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE COUNTY	$34,759.37	$42,174.85	$24,824.63	$37,074.82	$25,255.28	$125,700.65	$622,498.53
AIKEN COUNTY	$59,517.86	$196,885.85	$115,889.44	$141,794.56	$117,899.82	$514,921.77	$2,916,363.58
ALLENDALE COUNTY	$22,851.81	$19,944.49	$11,739.56	$7,987.80	$11,943.22	$73,002.08	$290,438.50
ANDERSON COUNTY	$52,220.91	$248,349.54	$146,181.60	$163,766.15	$148,717.48	$620,178.39	$3,517,187.03
BAMBERG COUNTY	$32,461.80	$33,770.13	$19,877.50	$31,779.86	$20,222.32	$96,709.73	$476,729.00
BARNWELL COUNTY	$21,948.72	$37,033.13	$21,798.15	$29,601.07	$22,176.29	$117,957.01	$544,395.39
BEAUFORT COUNTY	$84,996.29	$121,836.57	$71,714.49	$186,180.63	$72,958.56	$330,238.82	$1,730,020.76
BERKELEY COUNTY	$35,200.45	$176,569.09	$103,930.73	$46,830.80	$105,733.67	$493,342.03	$2,463,973.69
CALHOUN COUNTY	$53,529.74	$22,753.81	$13,393.18	$14,281.72	$13,625.51	$104,121.11	$325,178.11
CHARLESTON COUNTY	$108,825.12	$517,283.42	$304,479.39	$408,541.91	$309,761.33	$1,031,540.91	$6,953,741.83
CHEROKEE COUNTY	$24,838.60	$76,392.85	$44,965.78	$55,390.41	$45,745.82	$213,326.03	$1,127,917.74
CHESTER COUNTY	$47,426.38	$56,198.24	$33,078.97	$16,114.95	$33,652.81	$166,258.23	$786,411.70
CHESTERFIELD COUNTY	$34,920.76	$71,134.82	$41,870.83	$34,109.01	$42,597.18	$186,529.58	$1,042,567.75
CLARENDON COUNTY	$75,671.02	$51,190.31	$30,131.24	$19,444.32	$30,653.94	$146,669.35	$726,397.73
COLLETON COUNTY	$168,634.60	$59,228.61	$34,862.67	$33,265.19	$35,467.46	$203,440.62	$792,874.49
DARLINGTON COUNTY	$48,443.00	$116,904.24	$68,811.26	$74,486.84	$70,004.96	$289,925.03	$1,688,763.13
DILLON COUNTY	$69,991.15	$57,937.36	$34,102.64	$25,768.71	$34,694.23	$136,990.61	$858,176.79
DORCHESTER COUNTY	$15,805.40	$109,529.01	$64,470.12	$79,835.96	$65,588.51	$335,213.49	$1,575,799.75
EDGEFIELD COUNTY	$46,880.57	$32,670.82	$19,230.43	$18,110.41	$19,564.04	$115,709.86	$494,993.53
FAIRFIELD COUNTY	$56,656.17	$38,586.12	$22,712.26	$16,047.94	$23,106.26	$133,611.22	$584,790.20
FLORENCE COUNTY	$355,143.85	$205,342.93	$120,867.37	$147,105.66	$122,964.11	$491,245.16	$2,957,864.28
GEORGETOWN COUNTY	$269,075.51	$79,149.84	$46,588.57	$55,612.56	$47,396.76	$236,917.77	$1,103,556.67
GREENVILLE COUNTY	$341,257.08	$536,669.56	$315,890.32	$547,931.86	$321,370.20	$1,385,903.12	$7,765,702.63
GREENWOOD COUNTY	$48,433.72	$104,125.56	$61,289.58	$98,082.39	$62,352.80	$330,249.92	$1,575,763.15
HAMPTON COUNTY	$24,637.48	$33,845.74	$19,922.02	$16,577.36	$20,267.60	$113,531.05	$507,573.91
HORRY COUNTY	$914,731.57	$189,045.30	$111,274.40	$251,181.32	$113,204.72	$573,956.42	$2,736,114.71
JASPER COUNTY	$69,900.40	$27,034.70	$15,912.95	$8,293.62	$16,189.00	$89,607.39	$390,076.59
KERSHAW COUNTY	$64,335.60	$72,722.70	$42,805.47	$44,870.22	$43,548.04	$262,541.56	$1,045,368.97
LANCASTER COUNTY	$41,713.39	$99,466.59	$58,547.25	$36,575.04	$59,562.91	$274,793.10	$1,434,574.12
LAURENS COUNTY	$40,221.03	$97,326.16	$57,287.37	$52,684.51	$58,281.16	$292,257.95	$1,447,044.37
LEE COUNTY	$55,381.35	$35,282.40	$20,767.64	$9,138.09	$21,127.91	$88,924.44	$515,809.77
LEXINGTON COUNTY	$285,278.39	$261,616.81	$153,990.88	$202,051.50	$156,662.22	$805,578.12	$3,637,425.94
MCCORMICK COUNTY	$55,986.05	$14,535.22	$8,555.60	$10,882.86	$8,704.02	$60,717.46	$194,500.81
MARION COUNTY	$35,287.71	$63,707.25	$37,498.87	$43,145.45	$38,149.38	$144,866.60	$952,299.25
MARLBORO COUNTY	$50,196.22	$58,966.86	$34,708.61	$21,697.92	$35,310.71	$117,192.21	$897,164.35
NEWBERRY COUNTY	$39,963.52	$58,233.99	$34,277.24	$43,721.24	$34,871.86	$210,556.84	$866,505.27
OCONEE COUNTY	$56,768.57	$90,614.01	$53,336.51	$66,288.80	$54,261.76	$300,802.40	$1,319,607.75
ORANGEBURG COUNTY	$135,069.44	$153,361.57	$90,270.50	$125,794.81	$91,836.47	$376,908.96	$2,177,548.72
PICKENS COUNTY	$24,160.92	$147,801.07	$86,997.52	$100,214.07	$88,506.70	$385,177.66	$2,105,162.16
RICHLAND COUNTY	$316,906.55	$502,788.90	$295,947.74	$525,297.56	$301,081.69	$1,067,257.85	$7,218,395.83
SALUDA COUNTY	$51,187.65	$30,105.78	$17,720.63	$20,398.44	$18,028.04	$126,800.54	$455,586.22
SPARTANBURG COUNTY	$301,328.42	$376,270.11	$221,477.22	$248,934.78	$225,319.29	$969,737.38	$5,400,962.95
SUMTER COUNTY	$47,329.25	$164,488.38	$96,819.88	$89,243.09	$98,499.46	$386,811.43	$2,381,346.77
UNION COUNTY	$45,714.65	$57,344.08	$33,753.43	$35,787.95	$34,338.96	$143,467.92	$855,175.71
WILLIAMSBURG COUNTY	$50,226.86	$71,251.15	$41,939.30	$34,315.94	$42,666.84	$177,462.68	$1,051,343.16
YORK COUNTY	$143,461.72	$198,951.58	$117,105.70	$167,154.47	$119,137.16	$540,735.69	$2,913,704.14
COUNTY SUBTOTAL	$4,959,276.62	$5,816,421.50	$3,423,617.44	$4,443,394.57	$3,483,008.46	$15,389,388.14	$83,425,397.43

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE	$22,225.68	$28,249.67	$0.00	$11,857.43	$43,512.61	$0.00	$31,461.89
AIKEN	$71,677.57	$72,536.85	$0.00	$37,561.23	$111,727.89	$0.00	$80,787.97
ALLENDALE	$33,220.77	$21,305.25	$0.00	$3,130.94	$32,816.49	$0.00	$23,732.61
ANDERSON	$78,848.93	$135,439.73	$0.00	$52,207.85	$208,616.34	$0.00	$150,836.94
ANDREWS	$4,286.41	$15,151.85	$0.00	$6,375.09	$23,338.43	$0.00	$16,877.12
ARCADIA LAKES	$0.00	$2,961.43	$0.00	$0.00	$4,561.41	$0.00	$3,295.59
ATLANTIC BEACH	$1,712.32	$1,403.25	$0.00	$0.00	$2,161.30	$0.00	$1,558.81
AYNOR	$0.00	$3,110.50	$0.00	$1,037.77	$4,791.23	$0.00	$3,468.18
BAMBERG	$17,398.18	$17,783.93	$0.00	$6,653.33	$27,392.40	$0.00	$19,805.94
BARNWELL	$24,998.75	$26,986.00	$0.00	$11,528.63	$41,566.22	$0.00	$30,054.12
BATESBURG	$2,222.43	$19,481.68	$0.00	$9,422.43	$30,007.44	$0.00	$21,699.17
BEAUFORT	$68,228.88	$41,814.31	$0.00	$26,591.05	$64,406.17	$0.00	$46,369.85
BELTON	$849.13	$25,730.28	$0.00	$5,791.08	$39,631.86	$0.00	$28,651.73
BENNETTSVILLE	$14,333.38	$42,492.68	$0.00	$9,780.16	$65,451.01	$0.00	$47,325.00
BETHUNE	$262.57	$2,329.59	$0.00	$131.25	$3,588.22	$0.00	$2,594.41
BISHOPVILLE	$13,747.48	$16,607.49	$0.00	$3,760.59	$25,580.35	$0.00	$18,495.25
BLACKSBURG	$1,354.17	$9,068.27	$0.00	$956.57	$13,967.82	$0.00	$10,102.54
BLACKVILLE	$8,552.17	$13,756.56	$0.00	$531.85	$21,189.10	$0.00	$15,318.32
BLENHEIM	$325.13	$978.65	$0.00	$0.00	$1,507.51	$0.00	$1,089.54
BLUFFTON	$118.38	$2,618.26	$0.00	$2,466.64	$4,032.97	$0.00	$2,918.03
BLYTHEWOOD	$0.00	$445.70	$0.00	$1,014.83	$686.56	$0.00	$496.23
BONNEAU	$90.15	$1,939.87	$0.00	$0.00	$2,988.15	$0.00	$2,162.91
BOWMAN	$294.32	$5,504.09	$0.00	$2,139.07	$8,477.99	$0.00	$6,132.74
BRANCHVILLE	$464.23	$8,572.37	$0.00	$1,415.51	$13,203.67	$0.00	$9,541.59
BRIARCLIFFE ACRE	$0.00	$1,633.77	$0.00	$0.00	$2,516.52	$0.00	$1,823.09
BRUNSON	$1,721.77	$2,856.72	$0.00	$0.00	$4,400.19	$0.00	$3,182.32
BURNETTOWN	$72.38	$1,738.45	$0.00	$0.00	$2,677.73	$0.00	$1,936.37
CALHOUN FALLS	$7,034.61	$12,064.61	$0.00	$2,870.05	$18,583.00	$0.00	$13,435.90
CAMDEN	$8,273.15	$36,141.54	$0.00	$17,372.20	$55,668.42	$0.00	$40,248.35
CAMERON	$3,087.52	$2,594.97	$0.00	$1,583.44	$3,997.17	$0.00	$2,891.05
CAMPOBELLO	$49.79	$2,283.06	$0.00	$0.00	$3,516.58	$0.00	$2,545.87
CARLISLE	$1,032.80	$2,432.13	$0.00	$0.00	$3,746.39	$0.00	$2,713.07
CAYCE	$73,053.02	$56,673.85	$0.00	$12,788.32	$87,293.93	$0.00	$63,112.57
CENTRAL	$514.10	$9,271.86	$0.00	$2,126.64	$14,281.30	$0.00	$10,323.69
CENTRAL PACOLET	$33.23	$1,523.25	$0.00	$0.00	$2,346.36	$0.00	$1,699.03
CHAPIN	$0.00	$1,505.80	$0.00	$3,041.95	$2,319.47	$0.00	$1,677.47
CHAPPELS	$151.73	$527.13	$0.00	$0.00	$811.95	$0.00	$587.93
CHARLESTON	$866,770.04	$336,650.76	$0.00	$136,295.97	$518,539.26	$0.00	$374,921.37
CHERAW	$23,983.51	$27,387.31	$0.00	$7,833.44	$42,184.21	$0.00	$30,496.41
CHESNEE	$169.42	$5,174.68	$0.00	$1,657.61	$7,970.52	$0.00	$5,765.95
CHESTER	$15,012.86	$33,028.87	$0.00	$6,280.30	$50,874.13	$0.00	$36,785.56
CHESTERFIELD	$2,393.58	$6,936.43	$0.00	$3,319.31	$10,684.10	$0.00	$7,723.88
CITY VIEW	$0.00	$8,048.88	$0.00	$0.00	$12,397.60	$0.00	$8,964.45
CLEMSON	$82,763.64	$39,318.17	$0.00	$9,634.32	$60,561.23	$0.00	$43,786.68
CLINTON	$16,884.03	$48,872.89	$0.00	$11,394.05	$75,278.36	$0.00	$54,428.60
CLIO	$1,668.81	$4,996.53	$0.00	$503.37	$7,695.92	$0.00	$5,560.99
CLOVER	$1,649.43	$16,712.17	$0.00	$8,850.28	$25,741.57	$0.00	$18,613.91
COLUMBIA	$413,329.87	$486,176.48	$0.00	$223,248.51	$748,852.18	$0.00	$541,454.19

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
CONWAY	$14,010.17	$49,589.85	$0.00	$25,044.71	$76,382.85	$0.00	$55,232.25
COPE	$43.22	$812.13	$0.00	$0.00	$1,250.82	$0.00	$900.76
CORDOVA	$52.28	$978.65	$0.00	$0.00	$1,507.51	$0.00	$1,089.54
COTTAGEVILLE	$248.66	$1,796.63	$0.00	$283.33	$2,767.29	$0.00	$2,001.08
COWARD	$0.00	$2,075.82	$0.00	$249.94	$3,197.19	$0.00	$2,308.54
COWPENS	$213.44	$9,799.00	$0.00	$559.07	$15,093.29	$0.00	$10,911.62
CROSS HILL	$354.18	$2,926.52	$0.00	$0.00	$4,507.67	$0.00	$3,257.84
DARLINGTON	$11,956.62	$38,692.15	$0.00	$27,572.00	$59,597.00	$0.00	$43,090.87
DENMARK	$18,337.37	$21,476.07	$0.00	$4,171.16	$33,079.26	$0.00	$23,915.99
DILLON	$46,798.07	$34,195.82	$0.00	$9,422.69	$52,671.30	$0.00	$38,080.06
DONALDS	$1,033.58	$1,773.36	$0.00	$1,833.04	$2,731.47	$0.00	$1,974.13
DUE WEST	$3,857.59	$6,618.69	$0.00	$1,976.89	$10,194.56	$0.00	$7,367.90
DUNCAN	$132.83	$6,095.21	$0.00	$3,201.22	$9,388.49	$0.00	$6,790.78
EASLEY	$29,392.07	$69,085.33	$0.00	$19,877.96	$106,411.28	$0.00	$76,936.82
EASTOVER	$0.00	$4,350.91	$0.00	$169.20	$6,701.77	$0.00	$4,849.01
EDGEFIELD	$10,390.60	$13,136.34	$0.00	$4,592.92	$20,233.82	$0.00	$14,633.31
EDISTO BEACH	$42,945.85	$932.13	$0.00	$1,035.35	$1,435.84	$0.00	$1,040.99
EHRHARDT	$1,171.47	$1,709.37	$0.00	$5,065.45	$2,632.93	$0.00	$1,904.01
ELGIN	$324.83	$2,880.00	$0.00	$197.12	$4,436.03	$0.00	$3,209.30
ELKO	$990.53	$1,593.05	$0.00	$0.00	$2,453.82	$0.00	$1,774.56
ELLOREE	$235.30	$4,405.41	$0.00	$2,163.72	$6,785.43	$0.00	$4,902.95
ESTILL	$8,368.49	$11,179.01	$0.00	$4,299.29	$17,218.78	$0.00	$12,448.83
EUTAWVILLE	$168.99	$2,978.87	$0.00	$2,240.37	$4,588.27	$0.00	$3,317.17
FAIRFAX	$13,186.98	$10,430.83	$0.00	$862.96	$16,066.46	$0.00	$11,618.19
FLORENCE	$79,485.79	$141,304.44	$0.00	$52,698.69	$217,649.63	$0.00	$157,368.81
FOLLY BEACH	$36,085.25	$7,155.30	$0.00	$0.00	$11,021.38	$0.00	$7,972.00
FOREST ACRES	$0.00	$29,402.84	$0.00	$15,769.16	$45,288.82	$0.00	$32,745.60
FORT LAWN	$3,822.36	$2,283.06	$0.00	$0.00	$3,516.58	$0.00	$2,540.48
FORT MILL	$830.60	$20,160.06	$0.00	$6,415.71	$31,052.28	$0.00	$22,448.90
FOUNTAIN INN	$489.63	$20,466.17	$0.00	$3,974.17	$31,523.92	$0.00	$22,794.08
FURMAN	$1,015.55	$1,686.12	$0.00	$0.00	$2,597.12	$0.00	$1,877.04
GAFFNEY	$44,802.23	$65,156.85	$0.00	$24,766.19	$100,360.24	$0.00	$72,562.47
GASTON	$0.00	$4,647.56	$0.00	$0.00	$7,158.56	$0.00	$5,178.02
GEORGETOWN	$66,129.16	$49,126.68	$0.00	$12,871.74	$75,669.38	$0.00	$54,714.46
GIFFORD	$1,123.53	$1,866.43	$0.00	$0.00	$2,874.76	$0.00	$2,076.61
GILBERT	$0.00	$1,019.37	$0.00	$0.00	$1,570.20	$0.00	$1,138.09
GOOSE CREEK	$29,182.82	$86,260.69	$0.00	$6,354.75	$132,866.32	$0.00	$96,068.55
GOVAN	$361.73	$527.13	$0.00	$0.00	$811.95	$0.00	$587.93
GRAY COURT	$580.25	$4,787.15	$0.00	$0.00	$7,373.50	$0.00	$5,329.06
GREAT FALLS	$3,977.87	$12,597.57	$0.00	$661.73	$19,403.92	$0.00	$14,029.21
GREELEYVILLE	$927.83	$2,874.18	$0.00	$1,498.15	$4,427.05	$0.00	$3,198.51
GREENVILLE	$375,983.98	$282,075.96	$0.00	$176,485.15	$434,478.34	$0.00	$314,144.29
GREENWOOD	$37,233.35	$104,676.47	$0.00	$33,409.22	$161,231.91	$0.00	$116,575.68
GREER	$2,274.13	$50,977.82	$0.00	$22,694.89	$78,520.36	$0.00	$56,769.49
HAMPTON	$14,213.70	$15,223.81	$0.00	$3,989.38	$23,448.94	$0.00	$16,952.63
HANAHAN	$7,002.55	$64,042.24	$0.00	$0.00	$98,643.68	$0.00	$71,327.29
HARDEEVILLE	$109,093.81	$6,056.63	$0.00	$678.96	$9,328.83	$0.00	$6,742.23
HARLEYVILLE	$219.64	$2,930.19	$0.00	$1,211.75	$4,513.59	$0.00	$3,268.63
HARTSVILLE	$9,200.19	$36,959.51	$0.00	$7,602.44	$56,928.21	$0.00	$41,159.90
HEATH SPRINGS	$937.27	$4,740.61	$0.00	$3,551.57	$7,301.84	$0.00	$5,280.50

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
HEMINGWAY	$4,796.00	$4,132.04	$0.00	$1,748.07	$6,364.49	$0.00	$4,600.89
HICKORY GROVE	$68.64	$1,670.81	$0.00	$100.35	$2,573.31	$0.00	$1,855.46
HILDA	$1,068.82	$1,721.01	$0.00	$0.00	$2,650.85	$0.00	$1,914.79
HILTON HEAD	$1,522,829.57	$85,343.85	$0.00	$54,383.04	$131,454.26	$0.00	$95,049.12
HODGES	$58.71	$748.15	$0.00	$1,256.51	$1,152.29	$0.00	$830.64
HOLLY HILL	$462.06	$8,645.82	$0.00	$9,004.21	$13,317.07	$0.00	$9,627.89
HOLLYWOOD	$582.25	$11,456.04	$0.00	$507.20	$17,645.63	$0.00	$12,756.27
HONEA PATH	$935.09	$19,921.58	$0.00	$6,626.40	$30,685.07	$0.00	$22,189.99
INMAN	$163.95	$7,527.56	$0.00	$7,098.64	$11,594.60	$0.00	$8,381.92
IRMO	$0.00	$40,066.36	$0.00	$4,569.37	$61,713.55	$0.00	$44,617.32
ISLE OF PALMS	$127,607.07	$16,566.78	$0.00	$405.24	$25,517.67	$0.00	$18,452.11
IVA	$578.25	$6,628.17	$0.00	$4,894.20	$10,209.42	$0.00	$7,384.08
JACKSON	$403.93	$8,576.04	$0.00	$273.33	$13,209.59	$0.00	$9,552.38
JAMESTOWN	$43.39	$932.13	$0.00	$0.00	$1,435.84	$0.00	$1,040.99
JEFFERSON	$851.25	$3,151.22	$0.00	$1,911.76	$4,853.92	$0.00	$3,511.35
JOHNSONVILLE	$696.93	$6,884.10	$0.00	$829.06	$10,603.49	$0.00	$7,664.55
JOHNSTON	$12,213.62	$12,708.07	$0.00	$4,134.18	$19,574.09	$0.00	$14,153.26
JONESVILLE	$2,466.02	$5,818.16	$0.00	$122.20	$8,961.63	$0.00	$6,477.92
KERSHAW	$1,929.30	$9,653.59	$0.00	$4,034.78	$14,869.37	$0.00	$10,749.79
KIAWAH ISLAND	$198,414.64	$1,284.79	$0.00	$0.00	$1,979.13	$0.00	$1,434.74
KINGSTREE	$13,681.46	$20,084.43	$0.00	$13,369.05	$30,935.84	$0.00	$22,367.98
KLINE	$948.39	$1,523.25	$0.00	$0.00	$2,346.36	$0.00	$1,699.03
LAKE CITY	$5,349.84	$32,602.75	$0.00	$12,619.02	$50,217.45	$0.00	$36,305.51
LAKE VIEW	$643.39	$4,548.66	$0.00	$484.88	$7,006.30	$0.00	$5,064.76
LAMAR	$852.70	$6,455.82	$0.00	$1,339.99	$9,943.78	$0.00	$7,189.90
LANCASTER	$26,415.04	$46,996.99	$0.00	$14,735.95	$72,388.71	$0.00	$52,335.81
LANDRUM	$225.89	$10,366.84	$0.00	$4,723.45	$15,967.94	$0.00	$11,548.08
LANE	$866.81	$2,682.24	$0.00	$73.44	$4,131.51	$0.00	$2,988.15
LATTA	$4,024.22	$8,738.90	$0.00	$2,976.79	$13,460.37	$0.00	$9,730.38
LAURENS	$12,340.36	$51,270.15	$0.00	$13,876.44	$78,971.03	$0.00	$57,103.91
LEESVILLE	$2,651.43	$11,120.84	$0.00	$4,694.60	$17,129.22	$0.00	$12,384.11
LEXINGTON	$11,244.36	$10,320.32	$0.00	$25,381.98	$15,896.29	$0.00	$11,494.12
LIBERTY	$850.66	$15,337.99	$0.00	$3,951.03	$23,625.03	$0.00	$17,082.09
LINCOLNVILLE	$0.00	$3,911.01	$0.00	$0.00	$6,024.14	$0.00	$4,358.18
LITTLE MOUNTAIN	$392.57	$1,368.36	$0.00	$0.00	$2,107.57	$0.00	$1,521.04
LIVINGSTON	$42.96	$806.31	$0.00	$0.00	$1,241.85	$0.00	$895.37
LOCKHART	$174.52	$410.79	$0.00	$0.00	$632.83	$0.00	$458.48
LODGE	$97.18	$701.61	$0.00	$0.00	$1,080.63	$0.00	$782.09
LORIS	$0.00	$10,622.77	$0.00	$3,889.19	$16,362.02	$0.00	$11,828.55
LOWNDESVILLE	$556.32	$957.54	$0.00	$0.00	$1,474.73	$0.00	$1,062.57
LOWRYS	$344.10	$1,089.17	$0.00	$0.00	$1,677.67	$0.00	$1,213.58
LURAY	$434.81	$724.89	$0.00	$0.00	$1,116.48	$0.00	$803.67
LYMAN	$231.48	$10,628.59	$0.00	$3,141.41	$16,370.99	$0.00	$11,833.95
LYNCHBURG	$1,866.17	$2,583.35	$0.00	$808.46	$3,979.25	$0.00	$2,880.28
MCBEE	$1,012.08	$3,750.31	$0.00	$66.54	$5,776.42	$0.00	$4,174.78
MCCLELLANVILLE	$0.00	$2,108.56	$0.00	$0.00	$3,247.88	$0.00	$2,351.68
MCCOLL	$4,308.86	$12,961.85	$0.00	$565.42	$19,965.13	$0.00	$14,439.13
MCCONNELLS	$34.12	$829.57	$0.00	$0.00	$1,277.67	$0.00	$922.34
MCCORMICK	$12,130.48	$8,357.15	$0.00	$5,441.43	$12,872.31	$0.00	$9,304.27
MANNING	$6,143.94	$22,987.71	$0.00	$6,445.72	$35,407.72	$0.00	$25,598.85

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
MARION	$16,280.36	$37,296.86	$0.00	$14,227.43	$57,447.68	$0.00	$41,532.07
MAULDIN	$3,560.25	$39,440.32	$0.00	$10,148.28	$60,749.33	$0.00	$43,921.53
MAYESVILLE	$160.01	$3,209.38	$0.00	$0.00	$4,943.48	$0.00	$3,576.08
MEGGETT	$0.00	$1,205.51	$0.00	$0.00	$1,856.79	$0.00	$1,343.05
MONCKS CORNER	$19,514.67	$17,917.69	$0.00	$15,318.52	$27,598.38	$0.00	$19,951.57
MONETTA	$601.76	$1,321.82	$0.00	$0.00	$2,035.92	$0.00	$1,472.51
MOUNT CARMEL	$1,214.74	$879.78	$0.00	$0.00	$1,355.23	$0.00	$981.66
MOUNT CROGHAN	$190.90	$707.45	$0.00	$0.00	$1,089.60	$0.00	$787.49
MOUNT PLEASANT	$171,467.77	$149,607.72	$0.00	$23,327.61	$227,779.94	$0.00	$158,115.36
MULLINS	$17,695.56	$29,391.21	$0.00	$5,785.72	$45,270.90	$0.00	$32,729.44
MYRTLE BEACH	$2,942,853.04	$89,338.46	$0.00	$54,698.67	$137,606.88	$0.00	$99,493.59
NORTH MYRTLE BEACH	$664,426.45	$35,856.3	$0.00	$13,720.39	$55,229.56	$0.00	$39,935.52
NEESES	$144.18	$2,701.84	$0.00	$0.00	$4,161.42	$0.00	$3,004.34
NEW ELLENTON	$529.90	$12,723.39	$0.00	$2,911.67	$19,597.93	$0.00	$14,174.85
NEWBERRY	$25,657.56	$47,783.72	$0.00	$18,285.61	$73,600.67	$0.00	$53,215.00
NICHOLS	$1,055.52	$2,930.19	$0.00	$1,559.59	$4,513.59	$0.00	$3,268.63
NINETY SIX	$857.48	$10,894.01	$0.00	$3,395.78	$16,779.91	$0.00	$12,130.61
NORRIS	$242.54	$4,376.33	$0.00	$0.00	$6,740.65	$0.00	$4,870.59
NORTH	$388.27	$6,316.23	$0.00	$2,691.82	$9,728.82	$0.00	$7,033.49
NORTH AUGUSTA	$9,196.94	$65,835.22	$0.00	$16,132.55	$101,405.06	$0.00	$73,317.60
NORTH CHARLESTON	$675,506.93	$302,862.07	$0.00	$25,770.10	$466,494.88	$0.00	$337,294.37
NORWAY	$134.08	$2,509.89	$0.00	$473.39	$3,865.86	$0.00	$2,793.98
OLANTA	$0.00	$3,383.87	$0.00	$2,128.78	$5,212.18	$0.00	$3,770.24
OLAR	$1,264.45	$1,841.01	$0.00	$0.00	$2,835.89	$0.00	$2,055.02
ORANGEBURG	$67,831.38	$72,323.81	$0.00	$40,104.60	$111,399.55	$0.00	$80,545.27
PACOLET	$164.16	$7,531.23	$0.00	$503.62	$11,600.50	$0.00	$8,392.71
PACOLET MILLS	$110.88	$5,087.45	$0.00	$0.00	$7,836.19	$0.00	$5,668.85
PAGELAND	$6,817.76	$13,171.24	$0.00	$3,923.45	$20,287.54	$0.00	$14,671.08
PAMPLICO	$0.00	$5,876.33	$0.00	$1,620.21	$9,051.19	$0.00	$6,542.65
PARKSVILLE	$1,176.48	$757.62	$0.00	$0.00	$1,167.17	$0.00	$846.83
PATRICK	$490.34	$1,811.92	$0.00	$0.00	$2,791.11	$0.00	$2,022.67
PAWLEYS ISLAND	$49,029.42	$1,089.17	$0.00	$0.00	$1,677.67	$0.00	$1,213.58
PAXVILLE	$189.21	$1,182.23	$0.00	$0.00	$1,820.97	$0.00	$1,316.08
PEAK	$114.14	$401.31	$0.00	$0.00	$617.96	$0.00	$442.29
PELION	$0.00	$1,031.00	$0.00	$0.00	$1,588.11	$0.00	$1,148.87
PELZER	$20.78	$631.81	$0.00	$0.00	$973.17	$0.00	$701.20
PENDLETON	$2,508.39	$15,274.02	$0.00	$5,007.67	$23,526.50	$0.00	$17,011.98
PERRY	$55.04	$1,321.82	$0.00	$0.00	$2,035.92	$0.00	$1,472.51
PICKENS	$956.37	$15,495.04	$0.00	$13,747.16	$23,866.83	$0.00	$17,254.70
PINE RIDGE	$0.00	$6,234.80	$0.00	$0.00	$9,603.43	$0.00	$6,941.79
PINEWOOD	$166.29	$3,337.34	$0.00	$0.00	$5,140.52	$0.00	$3,716.30
PLUM BRANCH	$487.25	$352.64	$0.00	$0.00	$543.27	$0.00	$393.75
POMARIA	$377.25	$1,308.04	$0.00	$0.00	$2,014.95	$0.00	$1,461.70
PORT ROYAL	$21,857.83	$14,417.49	$0.00	$1,275.86	$22,207.06	$0.00	$16,057.27
PROSPERITY	$1,117.84	$3,887.74	$0.00	$804.68	$5,988.34	$0.00	$4,331.20
QUINBY	$0.00	$4,612.65	$0.00	$610.46	$7,104.82	$0.00	$5,134.89
RAVENEL	$382.98	$8,013.99	$0.00	$0.00	$12,343.88	$0.00	$8,926.70
REEVESVILLE	$87.34	$1,164.78	$0.00	$0.00	$1,794.10	$0.00	$1,299.91
RICHBURG	$411.43	$1,304.37	$0.00	$0.00	$2,009.05	$0.00	$1,450.92
RIDGE SPRING	$4,208.81	$4,694.08	$0.00	$2,044.67	$7,230.19	$0.00	$5,226.57

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RIDGELAND	$9,415.61	$5,533.16	$0.00	$3,467.85	$8,522.76	$0.00	$6,165.09
RIDGEVILLE	$591.52	$7,903.48	$0.00	$832.66	$12,173.70	$0.00	$8,802.65
RIDGEWAY	$899.34	$1,662.84	$0.00	$1,899.79	$2,561.29	$0.00	$1,850.06
ROCK HILL	$143,091.99	$171,176.30	$0.00	$49,223.96	$263,660.87	$0.00	$190,637.60
ROWESVILLE	$100.43	$1,875.90	$0.00	$0.00	$2,889.64	$0.00	$2,092.77
RUBY	$334.82	$1,240.39	$0.00	$0.00	$1,910.53	$0.00	$1,380.80
SALEM	$91.46	$937.94	$0.00	$77.83	$1,444.81	$0.00	$1,046.40
SALLEY	$117.75	$2,827.65	$0.00	$330.03	$4,355.42	$0.00	$3,149.97
SALUDA	$12,801.34	$13,328.30	$0.00	$8,154.54	$20,529.37	$0.00	$14,843.67
SANTEE	$99,034.13	$1,356.73	$0.00	$2,155.09	$2,089.65	$0.00	$1,510.26
SCOTIA	$210.11	$346.82	$0.00	$0.00	$534.30	$0.00	$388.35
SCRANTON	$0.00	$4,172.75	$0.00	$687.99	$6,427.17	$0.00	$4,644.06
SEABROOK ISLAND	$32,262.01	$3,736.52	$0.00	$452.59	$5,755.46	$0.00	$4,164.01
SELLERS	$675.85	$1,875.90	$0.00	$0.00	$2,889.64	$0.00	$2,092.77
SENECA	$7,329.54	$36,013.56	$0.00	$23,431.66	$55,471.38	$0.00	$40,108.12
SHARON	$64.46	$1,563.97	$0.00	$276.57	$2,409.03	$0.00	$1,742.20
SILVERSTREET	$278.41	$967.02	$0.00	$0.00	$1,489.59	$0.00	$1,078.76
SIMPSONVILLE	$7,273.56	$43,768.00	$0.00	$11,125.34	$67,415.28	$0.00	$48,743.55
SIX MILE	$126.29	$2,277.23	$0.00	$769.94	$3,507.62	$0.00	$2,535.07
SMOAKS	$110.58	$800.50	$0.00	$0.00	$1,232.91	$0.00	$869.97
SMYRNA	$9.37	$224.67	$0.00	$0.00	$346.23	$0.00	$253.51
SNELLING	$334.19	$538.76	$0.00	$0.00	$829.87	$0.00	$598.71
SOCIETY HILL	$542.49	$4,108.76	$0.00	$728.97	$6,328.67	$0.00	$4,573.92
SOUTH CONGAREE	$0.00	$10,233.08	$0.00	$0.00	$15,761.95	$0.00	$11,397.06
SPARTANBURG	$49,045.95	$212,254.09	$0.00	$85,329.66	$326,932.66	$0.00	$236,387.63
SPRINGDALE	$36,526.09	$14,458.18	$0.00	$1,037.68	$22,269.77	$0.00	$16,100.42
SPRINGFIELD	$156.35	$2,926.52	$0.00	$509.62	$4,507.67	$0.00	$3,257.84
ST GEORGE	$81,164.78	$10,337.77	$0.00	$9,344.12	$15,923.16	$0.00	$11,510.32
ST MATTHEWS	$14,377.74	$12,087.88	$0.00	$5,557.41	$18,618.82	$0.00	$13,462.86
ST STEPHENS	$1,367.81	$8,957.77	$0.00	$1,742.13	$13,797.65	$0.00	$9,978.48
STARR	$177.18	$1,164.78	$0.00	$0.00	$1,794.10	$0.00	$1,299.91
STUCKEY	$347.40	$1,079.70	$0.00	$0.00	$1,662.81	$0.00	$1,197.42
SULLIVAN'S ISLAND	$1,386.30	$9,039.19	$0.00	$0.00	$13,923.05	$0.00	$10,070.19
SUMMERTON	$25,361.42	$5,678.58	$0.00	$1,263.47	$8,746.68	$0.00	$6,326.90
SUMMERVILLE	$50,922.00	$89,036.00	$0.00	$27,472.47	$137,141.15	$0.00	$99,159.17
SUMMIT	$0.00	$835.40	$0.00	$0.00	$1,286.64	$0.00	$927.73
SUMTER	$106,770.77	$133,899.01	$0.00	$44,621.53	$206,243.10	$0.00	$149,121.72
SURFSIDE BEACH	$169,760.69	$12,215.85	$0.00	$11,198.94	$18,815.86	$0.00	$13,603.10
SWANSEA	$0.00	$4,298.57	$0.00	$1,196.27	$6,621.18	$0.00	$4,789.67
SYCAMORE	$1,488.00	$1,263.66	$0.00	$0.00	$1,946.38	$0.00	$1,407.77
TATUM	$162.60	$486.41	$0.00	$0.00	$749.27	$0.00	$544.76
TEGA CAY	$435.05	$10,558.80	$0.00	$0.00	$16,263.50	$0.00	$11,758.44
TIMMONSVILLE	$0.00	$10,227.26	$0.00	$1,607.77	$15,752.99	$0.00	$11,391.67
TRAVELERS REST	$0.00	$14,615.25	$0.00	$4,969.96	$22,511.58	$0.00	$16,273.03
TRENTON	$1,510.21	$1,959.48	$0.00	$328.09	$3,018.07	$0.00	$2,179.09
TROY	$268.79	$3,412.95	$0.00	$0.00	$5,256.96	$0.00	$3,802.61
TURBEVILLE	$3,080.95	$2,661.11	$0.00	$2,012.97	$4,098.73	$0.00	$2,961.19
ULMER	$518.83	$439.88	$0.00	$0.00	$677.60	$0.00	$490.83
UNION	$21,607.01	$50,964.04	$0.00	$17,771.77	$78,499.40	$0.00	$56,758.71
VANCE	$23.03	$428.26	$0.00	$0.00	$659.70	$0.00	$480.05

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
VARNVILLE	$5,684.78	$9,432.56	$0.00	$0.00	$14,529.03	$0.00	$10,507.08
WAGENER	$182.07	$4,376.33	$0.00	$3,539.87	$6,740.65	$0.00	$4,870.59
WALHALLA	$3,537.70	$19,262.81	$0.00	$6,610.28	$29,670.14	$0.00	$21,451.05
WALTERBORO	$10,999.80	$30,067.44	$0.00	$16,349.25	$46,312.69	$0.00	$33,489.95
WARD	$425.69	$474.78	$0.00	$0.00	$731.34	$0.00	$528.59
WARE SHOALS	$2,525.04	$11,479.29	$0.00	$4,757.34	$17,681.46	$0.00	$12,783.24
WATERLOO	$117.32	$967.02	$0.00	$0.00	$1,489.59	$0.00	$1,078.76
WELLFORD	$226.10	$10,378.48	$0.00	$0.00	$15,985.85	$0.00	$11,558.86
WEST COLUMBIA	$5,054.84	$50,415.77	$0.00	$13,661.21	$77,654.64	$0.00	$56,143.82
WEST PELZER	$150.90	$4,571.93	$0.00	$0.00	$7,042.13	$0.00	$5,091.72
WEST UNION	$141.44	$1,455.60	$0.00	$0.00	$2,241.91	$0.00	$1,618.13
WESTMINSTER	$3,126.29	$15,084.20	$0.00	$3,024.64	$23,233.98	$0.00	$16,796.22
WHITMIRE	$2,941.98	$9,866.64	$0.00	$2,770.34	$15,197.70	$0.00	$10,992.52
WILLIAMS	$137.45	$990.29	$0.00	$0.00	$1,525.40	$0.00	$1,105.74
WILLIAMSTON	$689.02	$20,871.17	$0.00	$2,826.63	$32,147.80	$0.00	$23,247.16
WILLISTON	$12,153.43	$15,367.07	$0.00	$2,740.05	$23,669.79	$0.00	$17,114.45
WINDSOR	$11.15	$267.54	$0.00	$0.00	$411.97	$0.00	$296.65
WINNSBORO	$13,439.49	$14,140.45	$0.00	$6,124.17	$21,780.21	$0.00	$15,744.43
WOODFORD	$53.44	$996.12	$0.00	$0.00	$1,534.36	$0.00	$1,111.13
WOODRUFF	$545.67	$25,046.09	$0.00	$6,397.67	$38,578.05	$0.00	$27,891.21
YEMASSEE	$13,313.39	$3,817.95	$0.00	$0.00	$5,880.85	$0.00	$4,255.69
YORK	$6,219.94	$31,071.38	$0.00	$13,204.44	$47,855.69	$0.00	$34,584.77
MUNICIPALITY SUBTOTAL	$10,573,416.15	$5,816,421.50	$0.00	$2,034,891.28	$8,956,307.45	$0.00	$6,469,183.70
GRAND TOTAL	$15,532,692.77	$11,632,843.00	$3,423,617.44	$6,478,285.85	$12,439,315.91	$15,389,388.14	$89,894,581.13

TABLE NO. 38 - ALCOHOLIC LIQUORS TAX COLLECTIONS 1989 - 1990

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
CASE TAX - RETAIL	$127,283.18	$404,102.69	$449,219.95	$540,798.51	$556,510.21	$441,649.89
CASE TAX - WHOLESALE	$79,368.68	$248,033.49	$274,543.55	$329,739.99	$339,361.08	$270,137.05
CASE TAX - ADDITIONAL	$24,552.90	$76,739.23	$84,971.48	$102,018.45	$104,995.67	$83,578.32
EXCISE TAX	$606,527.08	$1,837,270.49	$2,163,220.49	$2,148,601.26	$2,238,941.38	$1,802,474.27
SURTAX	$80,465.37	$309,930.89	$267,263.41	$281,994.13	$291,569.44	$233,785.60
TOTALS	$918,197.21	$2,876,076.79	$3,239,218.88	$3,403,152.34	$3,531,377.78	$2,831,625.13

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
CASE TAX - RETAIL	$936,246.24	$444,472.31	$501,698.54	$628,913.94	$525,244.23	$1,083,417.03	$6,639,556.72
CASE TAX - WHOLESALE	$574,078.25	$271,931.50	$307,926.76	$385,084.17	$321,642.49	$663,975.83	$4,065,822.84
CASE TAX - ADDITIONAL	$176,279.86	$84,133.49	$95,270.14	$119,141.97	$99,513.57	$205,420.02	$1,256,615.10
EXCISE TAX	$3,567,835.78	$1,879,321.87	$2,181,753.57	$2,738,505.42	$2,336,857.22	$4,928,678.02	$28,429,986.85
SURTAX	$414,295.79	$241,197.32	$276,887.80	$348,245.14	$295,385.83	$615,469.52	$3,656,490.24
TOTALS	$5,668,735.92	$2,921,056.49	$3,363,536.81	$4,219,890.64	$3,578,643.34	$7,496,960.42	$44,048,471.75

SUMMARY OF SOUTH CAROLINA TAX LEGISLATION 1989-1990

ACCOMMODATIONS TAX

Tax Applies to Sleeping Accommodations Only

The accommodations tax shall apply only to the rental of sleeping accommodations and not to additional guest charges. Additional guest charges include room service, amenities, entertainment, special items in promotional tourist packages, laundering and dry cleaning, in-room movies, telephone charges, rentals of meeting rooms and other guest services.

Act 403
Amends §12-35-920(B)
Effective: May 1, 1990

ADMINISTRATIVE

Electronic Funds Transfer

The Tax Commission may require taxpayers with a tax liability of $20,000 or more on any return to pay those taxes due through electronic funds transfer.

Act 612
Adds §12-54-250
Effective: June 13, 1990

Fees for Recording Mortgages Increase

Costs for recording a mortgage which has been levied for unpaid taxes has been increased from 15 cents per mortgage to $2 per mortgage. If there are more than 10 mortgages on one list to be recorded the fee is $1 for each mortgage in excess of 10. These costs are passed along to the mortgagee.

Act 531
Amends §12-49-250
Effective: June 4, 1990

Cost of Recording Tax Liens Increased

The cost to record tax liens in the clerk of court's office has been increased from $2 to $5.

Act 531
Amends §8-21-310
Effective: June 4, 1990

Tax Commission May Pass Along Increased Charge

The Tax Commission may recoup the additional recording fee cost to register warrants as outlined in Act 531 above. The cost to the taxpayer upon whom the lien is executed is increased from $2 to $5.

Act 599
Amends §12-53-40
Effective: June 25, 1990

Annual Audits of Local Government Offices

The Tax Commission and Comptroller General's Office shall determine standards by which annual audits of the offices of the county assessor, auditor, treasurer and tax collector are conducted.

Act 603
Adds §4-9-155
Effective: July 1, 1991

ALL TAXES

Research Authority Exempt From Tax

The South Carolina Research Authority is exempt from all taxes, including income, sales and use, and property taxes. The sales and use tax exemption is allowed only in transactions to obtain tangible personal property for the Authority's own use, transactions related to contracts with governmental and nonprofit entities, and transactions related to contracts with private, for profit entities if those contracts do not place these entities in competition with other private, for profit entities doing business in South Carolina.

Act 581
Amends §13-17-90
Effective: June 11, 1990

COIN-OPERATED DEVICES

License Tax Increases for Type III Machines

The license tax for Type III coin-operated devices is increased from $600 to $1500. The six-month seasonal license tax for Type III machines is increased from $300 to $750.

Act 612
Amends §§12-21-2720 and 12-21-2734
Effective: July 1, 1990

ESTATE TAX

Probate Code Revised

The Probate Code has been substantially revised and changes are too numerous to fully outline here.

Act 521
Amends numerous code sections
Effective: June 5, 1990

Estate Code Updated to Conform to Federal Law

The estate tax codes have been conformed to the Internal Revenue Code through Dec. 31, 1989, with the exception of the credit phase-in provisions.

Act 612
Amends §12-16-20(5)
Effective: June 13, 1990

FOREST RENEWAL TAX

Forest Renewal Fund May Exceed State Limitation

New funding agreements from the forest renewal fund are limited to five times the amount of the state appropriation for the Forest Renewal Law for that year plus the amount of any cancellation or slippage funds from previous agreements. When necessary to comply with the terms of a contract, payments may exceed five times the amount of the state appropriation.

Act 572
Amends §48-28-100
Effective: June 11, 1990

INCOME TAX

Backup Income Tax Withholding Repealed

Backup withholding is no longer required for banks, savings and loans or other similar institutions.

Act 325
Repeals §12-9-30
Effective: Feb. 20, 1990

Withholding on Real Estate Sales Revised

Income tax withholding on sales of real estate and other related property by nonresidents is based on the gain recognized from the transaction rather than on the net proceeds. For sales completed before June 1, 1990, if the amount withheld was in excess of what should have been withheld, the seller may apply for a refund. There are other minor changes to this law.

Act 424
Adds Article 6, Chapter 9, Title 12, §§12-9-510 through 12-9-550; repeals §12-9-310
Effective: June 1, 1990

Withholding Requirements for Nonresident Contractors

The withholding and bonding requirements for nonresident contractors do not apply to a utility which hires a nonresident utility to perform temporary services as a result of natural forces, such as a hurricane, flood, earthquake, etc.

Act 399
Amends §12-9-310(3)
Effective: For payments made after Dec. 31, 1988

Credit for Investments in Palmetto Seed Capital Fund

The credit allowed for investments in the Palmetto Seed Capital Fund will also be allowed against the insurance premium tax.

Act 505
Amends §41-44-90
Effective: Tax years beginning after 1989

Filing Status and Credit Allowable to Nonresident Taxpayers

South Carolina will allow a nonresident taxpayer to file a joint return in this state, but only if the nonresident taxpayer's state of residence would allow a South Carolina resident to do the same. Otherwise, the nonresident taxpayer must file married filing separately and must calculate his federal taxable income as married filing separately. South Carolina will allow a nonresident taxpayer credit for child and dependent care expenses, but only if the nonresident taxpayer's state of residence would allow a South Carolina resident the same.

Act 554
Amends §12-7-440
Effective: Tax years beginning after 1990

Income Tax Laws Conformed to Federal

The state income tax laws have been conformed to the Internal Revenue Code through Dec. 31, 1989.

Act 612
Amends §12-7-20(1)
Effective: Tax years beginning after 1989

No Underpayment Penalty on Income Earned in Another State

No underpayment penalty will apply to personal service income earned in another state on which income tax was withheld by another state and the 90 percent test is not met.

Act 612
Amends §12-54-55
Effective: Tax years beginning after 1989

Interstate Motor Carriers to File Returns

An interstate motor carrier is required to file income tax returns and pay income tax if any of the following conditions are met:

- Real or personal property, except mobile property, in South Carolina is owned or leased;
- More than 25,000 miles are traveled in South Carolina, if the total miles traveled in South Carolina do not exceed 10 percent of the total miles traveled in all states; or
- More than 12 pickups or deliveries are made in South Carolina.

An interstate motor carrier which fits any of these conditions may file returns for tax years 1987, 1988 and 1989 and pay the tax due plus interest, but without penalty, if the returns are filed and tax paid by Sept. 13, 1990.

Act 612
Adds §12-7-340
Effective: June 13, 1990

State Withholding Deposits Required at Same Time as Federal

Every withholding agent required to withhold income taxes for the Internal Revenue Service shall at the same time pay taxes to the South Carolina Tax Commission. The state law requiring withholding has been updated to conform with the Internal Revenue Code through Dec. 31, 1989, which causes a speed up of state withholding deposits or payments.

Act 612
Amends §12-9-390
Effective: July 1, 1990

LICENSE TAX

Medicaid Expansion Fund

If federal regulations prohibit the use of hospital tax revenues for Medicaid, the Medicaid Expansion Fund, created under the Medically Indigent Assistance Act, is suspended from the effective date of the regulation.

Act 612
Amends Act 189 of 1989, Part II, §35
Effective: June 13, 1990

MOTOR FUEL TAX

Percentage Used for Recreation

One-half of 1 percent of the gross proceeds of the gasoline tax will be used by the counties for water recreational resources.

Act 612
Amends §12-27-390
Effective: June 13, 1990

Environmental Impact Fee

An additional one-half cent environmental impact fee per gallon of motor fuel is imposed for the cleanup of petroleum released from underground storage tanks. This fee is administered and collected by the South Carolina Department of Agriculture.

Act 473
Amends §44-2-60(B)
Effective: June 1, 1990

PROPERTY TAX

Railroad Property Assessment

The Tax Commission shall apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation (4-R Act).

Act 603
Amends §12-43-220(g)
Effective: Tax years beginning after 1989

Tax Commission Shall Determine Tax Exempt Status

The Tax Commission shall determine if any and all properties qualify for property tax exemption and shall certify the exemption to the county auditor.

Act 603
Amends §12-3-145(B)
Effective: June 25, 1990

Special Tax District in Entire Unincorporated Area

A county may create a special tax district within the entire unincorporated areas of the county and may impose property taxes for the purposes of providing services as provided by law.

Act 612
Adds §4-9-34
Effective: June 13, 1990

Deadline Changed for Business Personal Property Returns

The due date for business personal property returns is changed from the 15th day of the fourth month to the last day of the fourth month following the close of the tax year.

Act 538
Amends §12-37-970
Effective: Tax years beginning after 1988

No Extension for Filing Property Returns

Taxpayers may not receive an extension of time for filing property returns.

Act 538
Repeals §12-37-980
Effective: Tax years beginning after 1989

Application Deadline for Exemption Extended

The deadline for applying for a property tax exemption for tax years 1988 and 1989 is extended to July 1, 1990.

Act 459
Joint Resolution, no code section affected
Effective: May 3, 1990

Homestead Exemption

The Comptroller General's Office is directed to study ways of notifying persons eligible for a homestead exemption to enable them to apply before the deadline.

Act 630
Joint Resolution, no code section affected
Effective: Feb. 20, 1990

Homestead Exemption Application Deadline

The deadline for applying for the homestead exemption is July 15. However, if application is made after July 15, but before the first property tax penalty date, the exemption will be allowed.

Act 530
Amends §12-37-250
Effective: Tax years beginning after 1989

Appeals Deadline in Disaster Counties

The appeals deadline is extended from March 1, 1990, to 30 days after the date of the tax notice in Hurricane Hugo federal disaster counties. Appeals during the extension may be based only on changes in assessed value caused by the hurricane. The burden of proof is on the taxpayer.

Act 538
Joint Resolution, no code section affected
Effective: June 6, 1990

Extension to Appeal Assessor's Decision

The running of the 30-day period to appeal the county assessor's decision to the county board of tax appeals stops on Sept. 21, 1989, and does not start again until June 16, 1990, in Hurricane Hugo federal disaster counties.

Act 538
Joint Resolution, no code section affected
Effective: June 6, 1990

Tax Regulation Revised

Regulation document 1002, which makes technical changes to property tax regulation 117-116, has been approved. This regulation simplifies filing requirements for information to be submitted to the Tax Commission by assessors on the sale of property. The current regulation states that all information must

be submitted to the Tax Commission within 45 days after the deed is recorded. The new regulation allows for the filing of information in the month following the recording of the deed.

Act 639
Amends property tax regulation 117-116
Effective: Jan. 31, 1990

Non-Business Utility Property Assessed by County

The non-business properties owned by utilities will be assessed by county assessors rather than the Tax Commission.

Act 603
Amends §12-3-140(17)
Effective: Tax years beginning after 1989

Deadline for Property Tax Payments

The deadline for property tax payments is extended to the second business day immediately following the original due date, if the due date falls on a Saturday, Sunday or legal holiday.

Act 335
Amends §12-45-180
Effective: Feb. 20, 1990

SALES AND USE TAX

Sales Tax Recodification

The South Carolina Sales and Use Tax Act has been rewritten to simplify language, improve clarity and organize laws in a more easily understandable manner. Except for the changes stated below, the law remains the same.

- The sales tax exemption for sales made at canteens operated by the Department of Corrections is repealed.
- The sales tax discount for timely filed returns also applies to the local sales and use tax.
- Estimated sales tax must not be based on collection of the local sales and use tax.
- Removes the provisions for allocation of the accommodations tax from the Sales and Use Tax Act and places them at §§6-4-10 and 6-4-20.
- Removes the provisions for allocation of the revenue received for the Education Improvement Act from the Sales and Use Tax Act and places them at §§59-21-1010 through 59-21-1040.

An outline of the code sections contained in the newly recodified Sales and Use Tax Act follows:

SALES AND USE TAX ACT
CHAPTER 36, TITLE 12

Article 1 - Definitions

New Section #	Old Section #	New Section Content
12-36-5	N/A	Cites the act
12-36-10	12-35-10	Words, terms and phrases have meaning provided except when context indicates a different meaning
12-36-20	12-35-20	Defines "business"
12-36-30	12-35-60	Defines "person"
12-36-40	12-35-150	Defines "taxpayer"
12-36-50	12-35-50	Defines "in this state" and "in the state"
12-36-60	12-35-140	Defines "tangible personal property"
12-36-70	12-35-90 12-35-95	Defines "retailer," "seller"
12-36-80	12-35-80	Defines "retailer maintaining a place of business in this state"
12-36-90	12-35-30 12-35-40	Defines "gross proceeds of sales" and eliminates "gross receipts"
12-36-100	12-35-70	Defines "sale," "purchase"
12-36-110	12-35-110 12-25-125	Defines "sale at retail," "retail sale"
12-36-120	12-35-170	Defines "wholesale sale," "sale at wholesale"
12-36-130	12-35-120	Defines "sales price"
12-36-140	12-35-130 12-35-160 12-35-165	Defines "storage," "use"

New Section #	Old Section #	New Section Content
12-36-150	N/A	Defines "transient construction property"
	Article 5 - Retail License	
12-36-510	12-35-320 12-35-1127	Who is required to obtain a retail license and tax amounts
12-36-520	12-35-330	Requirements to make a cash deposit or post bond
12-36-530	12-35-340 12-35-390	Requirement to return license upon closing or selling business; lien for unpaid taxes
12-36-540	12-35-350	Information to be shown on application; license is needed for each location
12-36-550	12-35-360 12-35-370 12-35-380	Validity of license; display of license; license not assignable or transferable
	Article 9 - Sales Tax	
12-36-910	12-35-510 12-35-515 12-35-1116 12-35-1130 12-35-1140 12-35-1150	Combined impositions of sales tax on sales of tangible property, laundry services, electricity, communications and property used by its manufacturer
12-36-920	12-35-515 12-35-710 12-35-1120 12-35-1125	Imposition of sales tax on accommodations
12-36-930	12-35-555	Sales tax on sales of motor vehicles, trailers, etc. to nonresidents
12-36-940	12-35-610 12-35-620	Amounts which may be added to sales price; seller owes tax whether or not tax is collected from purchaser
12-36-950	12-35-630	Presumption that all gross proceeds are subject to tax unless shown otherwise

New Section #	Old Section #	New Section Content
	Article 13 - Use Tax	
12-36-1310	12-35-810 12-35-515 12-35-815 12-35-1110 12-35-1130 12-35-1140 12-35-1150	Combined all sections which impose use tax; credit for sales tax due and paid another state
12-36-1320	12-35-810	Imposition of use tax on transient construction property
12-36-1330	12-35-850	Liability for the use tax and effect of receipt showing tax paid
12-36-1340	12-35-890	Nonresident retailers who must collect and remit use tax
12-36-1350	12-35-860 12-35-870	Use tax must be stated separately and seller may not advertise that tax will be absorbed, added to selling price or refunded; "debt owed by the seller to this state"
12-36-1360	12-35-900	Purchaser must file a return and remit tax if not charged by seller
12-36-1370	12-35-930	Presumption that property was purchased for storage, use or consumption in S.C.
	Article 17 - Casual Excise Tax	
12-36-1710	12-35-1710	Imposition of tax and exclusions
12-36-1720	12-35-1720	Applies only to the last sale
	Article 21 - Maximum Tax and Exemptions	
12-36-2110	12-35-516 12-35-517 12-35-518 12-35-519	Maximum tax on sales of motor vehicles, boats, planes, etc. Maximum tax on leases and certain purchases by religious organizations
12-36-2120	12-35-550	Exemptions from the sales and use taxes

New Section #	Old Section #	New Section Content
12-36-2130	12-35-820	Exemptions from the use tax; property subject to sales tax on which sales tax has been paid; tangible personal property or exhibition rentals purchased or leased by museums

Article 25 - General Provisions

12-36-2510	12-35-1240	Provision for "direct pay" certificates
12-36-2520	12-35-1160	Shifting of tax liability to purchaser for property delivered out of state
12-36-2530	12-35-1545	Authority for Tax Commission to require retailers to provide copies for invoices for sales of $500 or more where delivery is made out of state
12-36-2540	12-35-1250	Recordkeeping requirements
12-36-2550	12-35-1360	Offsetting of overpayments and underpayments
12-36-2560	12-35-540	Installment sales
12-36-2570	12-35-570 12-35-880 12-35-890 12-35-900	Filing of returns and payment of taxes
12-36-2580	12-35-600 12-35-519	Filing of quarterly returns when tax liability does not exceed $100
12-36-2590	12-35-910	Authority for Tax Commission to require filing of returns and payment of taxes other than monthly periods
12-36-2600	12-35-580	Estimated monthly taxes
12-36-2610	12-35-1230	Discount for timely filing and payment

New Section #	Old Section #	New Section Content
12-36-2620	N/A	Explains makeup and uses of the sales tax; use tax; and sales tax on "additional guest charges" (2 percent accommodations tax)
12-36-2630	N/A	Explains makeup and uses of the 7 percent sales tax on accommodations
12-36-2640	N/A	Explains makeup and uses of the casual excise tax
12-36-2650	12-35-510	Taxes imposed by Chapter 36 are in addition to all other taxes, licenses and charges

Act 612
Adds Chapter 36, Title 12, and repeals Chapter 35, Title 12
Effective: July 1, 1990

Local Option Sales and Use Tax

A county may impose an additional sales and use tax of 1 percent upon voter approval in a referendum. The sales of items which have a $300 maximum tax are exempt from the local sales and use tax. The first referendum will be held Nov. 6, 1990. If a majority of the county voters approve, the local tax will first be imposed July 1, 1991.

During the first year 63 percent of the revenue collected must be used as a property tax credit. During year two, 65 percent must be used as a property tax credit; year three, 67 percent; year four, 69 percent; year five and each year afterwards, 71 percent. Of the total revenue collected to be used as a property tax credit, 67 percent goes to the county and 33 percent goes to municipalities based on population.

The remaining tax revenue collected will go back to the county and municipalities based on point of sale and population combined, to use as those governments find appropriate.

Counties that adopt the local tax and collect more than $5 million annually from the local tax will pay up to 5 percent of their collected local tax revenue to a separate fund to be distributed to other counties which have adopted the local tax but collect less than the minimum.

If a county's voters reject the tax, a referendum may not be held again until the following November.

If a county's voters approve the tax, upon petition of 15 percent of the county's registered voters, a referendum may be held to rescind the tax. This referendum may not be held until two years after the tax has been implemented.

Taxpayers in counties where the local tax is implemented must report the county or municipality in which the sale is made. Utilities are required to report sales in the county or municipality in which use occurred.

Estimated sales tax payment provisions do not apply to the local sales and use tax.

The Tax Commission will administer and collect the local sales and use tax. The state treasurer will distribute the funds collected.

Act 317
Adds Chapter 10, Title 4
Effective: Feb. 2, 1990

Special Event Sales Tax Return

Retailers making sales at a special event are not required to obtain a retail license, but are required to file a special event sales tax return. A special event is a promotional show, trade show, fair or carnival for which an admission fee is required to enter the event. The special event must be operated less than 12 consecutive days. The special event sales tax return may be used for only one event and must be filed along with the tax due within five days of the completion of the event. However, the Tax Commission may require payment upon demand. Licensed retailers may not use the special event sales tax return.

Act 515
Amends §12-36-510(C)
Effective: July 1, 1990

Registration of Nonresident Retailers

The Tax Commission may enter into agreements with other states for purposes of registering nonresident retailers to collect the state use tax. The agreement may provide for prospective liability of the tax if it will promote the registration of nonresident retailers. The authority under this section expires Jan. 1, 1992.

Act 612
No code section affected
Effective: June 13, 1990

SOFT DRINKS

Tax Paid on Sales in South Carolina Only

Wholesalers and distributors making shipments of soft drinks to retail locations in and out of this state may apply for a license to enable them to purchase soft drinks tax free and then report and pay the tax on sales of soft drinks in this state only. All soft drink wholesalers and distributors will be required to apply for a new license regardless of whether they make sales out of state.

Act 500
Amends §12-21-2120
Effective: May 29, 1990

WINE TAX

Individual Orders Accepted Through Wholesalers

An individual may order wine produced outside South Carolina which has not been approved or licensed for sale in this state. The order must be placed with an instate wholesaler who shall pay the necessary tax and then sell the wine to the individual through a licensed retailer.

Act 612
Adds §61-9-626
Effective: June 13, 1990

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IN THE SOUTH CAROLINA SUPREME COURT

Multi-Cinema Ltd. v. South Carolina Tax Commission - The taxpayer brought an action to require the South Carolina Tax Commission to pay an additional $750 attorney fee and additional interest on funds refunded to the taxpayer. The trial court found no attorney fee or additional interest was due. The South Carolina Supreme Court ruled in favor of the taxpayer on the $750 attorney fee issue and in favor of the South Carolina Tax Commission on the interest issue. The taxpayer has filed a petition for rehearing with the South Carolina Supreme Court. The petition for rehearing was denied and the matter ended.

M. Lowenstein Corp. and Clark-Schwebel Fiber Glass Corp. v. South Carolina Tax Commission - This action seeks a refund of income taxes paid under protest resulting from South Carolina's apportioning interest income received by Clark-Schwebel rather than allocating such income away from South Carolina. The trial court ruled in favor of the Tax Commission and the Court of Appeals upheld the decision of the trial court. A petition for certiorari has been filed with the South Carolina Supreme Court. The petition was denied and the matter ended.

IN THE COURTS OF COMMON PLEAS

C.F. Sauer Co. v. South Carolina Tax Commission - This is an income tax action seeking to allocate the interest income from municipal bonds away from South Carolina. The parties resolved their differences and the matter is now ended.

Susan O. Hewitt v. South Carolina Tax Commission - This action sought an injunction against the South Carolina Tax Commission from withdrawing Ms. Hewitt's bingo license. The action was ended after Ms. Hewitt agreed to voluntarily relinquish her license.

Regency Towers Association Inc. v. South Carolina Tax Commission - This action involves a suit to recover accommodations tax on the theory that a maid service fee is not part of the sum subject to tax. The trial court held in favor of the South Carolina Tax Commission and the matter is ended.

First Union National Bank v. Forty Unidentified Bondholders - This action seeks a determination of whether certain bonds are abandoned property under the Unclaimed Property Act. The trial court held the property abandoned and the action is ended.

Woodrow R. Vaughn Ind. and As Adm. C.T.A. of the Estate of Ruby R. Vaughn v. South Carolina Tax Commission - This action seeks a redetermination of an estate tax assessment. The pleadings were filed and the estate then dismissed the suit after paying the tax due, thus ending the matter.

Brunelle T. Yonce, Personal Representative of the Estate of Luther B. Yonce v. South Carolina Tax Commission - This matter seeks a redetermination of an estate tax deficiency concerning a QTIP election. The pleadings were filed but the matter is now ended after adjusting the tax deficiency for items in the estate's favor.

Bert Neeves and William Neeves v. South Carolina Tax Commission - This matter involves a sales tax dispute centering on whether the taxpayer is a contractor or retailer of signs. Pleadings were filed but the matter has now been ended after settlement of the issues in dispute.

Billmack Service and Signs Inc. v. South Carolina Tax Commission - This matter involves a sales tax dispute centering on whether the taxpayer is a contractor or retailer of signs and is related to the case of *Neeves v. South Carolina Tax Commission.* Pleadings were filed but the matter was ended after settlement of the issues in dispute.

Dr. William J. Boykin v. South Carolina Tax Commission - This action involves a refund claim concerning whether prosthetic devices purchased by dentists qualify for a use tax exemption under §12-35-550(31). The trial court found the devices were exempt. No appeal was made by the South Carolina Tax Commission and the action was ended.

Thickett Apartments v. South Carolina Tax Commission - The plaintiff paid documentary stamp taxes under protest and then brought this action for a refund. The issue was whether stamp taxes are due on a deed given in lieu of foreclosure. The circuit court found the deed taxable and the matter is now ended.

Mt. Pleasant Apartments v. South Carolina Tax Commission - The plaintiff paid documentary stamp taxes under protest and then brought this action for a refund. The issue was whether stamp taxes are due on a deed given in lieu of foreclosure. The circuit court found the deed taxable and the matter is now ended.

County of Charleston v. South Carolina Tax Commission - Charleston County paid use taxes under protest and then brought this action for a refund. The issue is whether use taxes are due on the sales price of a tire shredding machine purchased out of state by Charleston County. The circuit court found the tax proper and the matter is now ended.

Henry J. Lee Distributors Inc. v. South Carolina Tax Commission - The issue in this action is whether certain beer sold by the plaintiff to military personnel is exempted by §12-21-100 from the license tax levied on beer wholesalers. The Tax Commission determined the exemption was not applicable because the beer was neither sold to the federal government nor was it sold for resale. The Tax Commission's determination was upheld by the circuit court and the matter is now ended.

State of South Carolina v. Alfons Prada et al. - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

State of South Carolina v. James T. Finnegan - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

State of South Carolina v. Phil L. Huff - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

State of South Carolina v. Charles Bowens - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

Joel W. Rorie v. Richard Prater et al. - The petitioner filed a writ of prohibition to prevent the Tax Commission from selling his business inventory for delinquent sales taxes. The Tax Commission filed a motion to dismiss and the circuit court granted the same. The matter is now ended.

Gene F. Lyda and Sandra C. Lyda v. South Carolina Tax Commission - This case involved refund of income taxes. It was beyond statute and has been dismissed.

S.C. Wildlife and Marine Resources Department v. W.O. Thomas, Treasurer of Charleston County et al. - This case involved property tax exemption of property of the state under Wildlife control. The Dept. of Wildlife and Marine Resources agreed to pay the tax as was contended by Charleston County and the action is ended.

Houndslake Corp. v. The City of Aiken et al. - This case involved the tax levy by the city of Aiken for property taxes. It was contended that the same exceeded the limitation of §12-43-280. An order has been entered for a partial refund to Mr. Penland, a roll back for the 1990-91 year and the case is ended.

IN THE PROBATE COURT

Woodrow R. Vaughn v. Wilma V. Needham et al. - This action seeks a review to determine the validity of a will. The pleadings were filed and the matter was ended by the dismissal of the suit.

Marvin Nesbitt Administrator of the Estate of Demetris Cross Brown Evans, Deceased v. Rebecca Ann Brown et al. - This action sought the sale of certain real estate of the deceased so as to pay various creditors of the estate. The property has been ordered sold and the matter is now ended.

Myrtle Moore, Personal Representative of the Estate of Vasbtie Stevenson v. State of South Carolina - This is an old action which involves a parcel of real estate which escheated to the state upon the death of Ms. Stevenson without heirs. Upon appointment by the Probate Court of a Guardian ad Litem, it was determined that there was an heir to this estate. The property was sold and funds which had been advanced by the state for redemption of the property were reimbursed and all taxes paid. This matter is now concluded.

IN THE UNITED STATES BANKRUPTCY COURT

Larry Ross Stine v. South Carolina Tax Commission - This is an action for contempt for violation of the stay provisions of 11 U.S.C. §362. This resulted from the mailing of tax deficiency notices by the South Carolina Tax Commission after the plaintiff had filed for bankruptcy. This matter was settled upon payment of damages and attorney's fees.

Wylie S. Lynch and Dorothy H. Lynch v. South Carolina Tax Commission - This was an action to determine dischargability of a debt owed for personal income tax due more than three years before the filing of a bankruptcy. An answer was filed and the matter heard. The court ruled in favor of the Tax Commission and the matter is now ended.

Mendel Maurice Gulledge and Judy Holley Gulledge v. South Carolina Tax Commission - This is an action for contempt for violation of the stay provisions of 11 U.S.C. §362. This resulted from the mailing of tax deficiency notices by the South Carolina Tax Commission after the plaintiffs had filed for bankruptcy. This matter was heard and the court ruled in favor of the plaintiffs. The Tax Commission filed a notice of appeal which has been withdrawn. Damages and attorney's fees have been paid.

TAXPAYER SERVICE CENTERS OF THE SOUTH CAROLINA TAX COMMISSION

AIKEN
410 Barnwell Avenue
P.O. Box 2799
Aiken, SC 29801
(803) 649-3061

BEAUFORT
2617 Boundary Street, Suite 111
P.O. Box 4088
Beaufort, SC 29903
(803) 524-2852

CHARLESTON
3 Southpark Circle, Suite 202
Charleston, SC 29407
(803) 571-3000

COLUMBIA (MAIN OFFICE)
301 Gervais Street
P.O. Box 125
Columbia, SC 29214
(803) 737-4661

COLUMBIA (DISTRICT OFFICE)
800 Dutch Plaza, Suite 211
P.O. Box 21588
Columbia, SC 29221-1588
(803) 731-1600

FLORENCE
1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
(803) 661-4850

GREENVILLE
211 Century Drive
P.O. Box 10235
Greenville, SC 29603
(803) 241-1200

MYRTLE BEACH
141 McDonald Court
P.O. Box 20129
Myrtle Beach, SC 29578
(803) 293-6550

ROCK HILL
875 Albright Road
P.O. Box 12099
Rock Hill, SC 29731
(803) 324-7641

SPARTANBURG
Hillcrest Shopping Center
P.O. Box 18323
Spartanburg, SC 29318
(803) 594-4900

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